DOCUMENT RESUME

ED 316 293 JC 900 161

AUTHOR	Dickmeyer, Nathan; Cirino, Anna Marie
TITLE	Comparative Financial Statistics for Public Community and Junior Colleges 1988-89.
INSTITUTION	National Association of Coll. and Univ. Business Officers, Washington, D.C.
SPONS AGENCY	American Association of Community and Junior Colleges, Washington, D.C.; Association of Community Coll. Trustees, Annandale, Va.; National Center for Education Statistics (ED), Washington, DC.
PUB DATE	Feb 90
NOTE	103p.
PUB TYPE	Reports - Descriptive (141) -- Statistical Data (110) -- Tests/Evaluation Instruments (160)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	Budgets; Community Colleges; Comparative Analysis; *Educational Finance; *Enrollment; *Expenditures; *Financial Support; Instructional Student Costs; National Surveys; Questionnaires; School Personnel; School Statistics; *Statistical Analysis; Teacher Student Ratio; Trend Analysis; Tuition; Two Year Colleges

ABSTRACT

Comparative financial information, derived from two national surveys of 544 public community and junior colleges, is presented in this report for fiscal year 1988-89. Chapter 1 provides guidance on the use of the report to compare institutional statistics with national and peer group norms and points out the limitations of the data. Chapter 2 summarizes findings in the areas of expenditures, revenues, service area, and staffing. Chapters 3 and 4 present data on the medians and quartiles for the full sample of 544 colleges, offering information on expenditures by major and detailed categories, computer-related expenditures, revenues, course enrollment distributions, salaries, and student/staff ratios. Chapter 3 also includes worksheets to facilitate comparative analyses. Chapter 5 contains medians and quartiles for college peer groups classified by enrollment size and vocational/technical designation. Report highlights indicate that 50% of the institutions surveyed: (1) spent more than 61% of their operating budget on instruction, research, public service, and academic support; (2) spent more than 37% of their operating budget on student services, institutional support, and plant operation and maintenance; (3) spent more than 3% of their operating budget on computer-related expenditures and 3% on utilities; (4) received more than 66% of their revenues from state and local appropriations; (5) enrolled more than one in every 18 people for credit or noncredit coursework during the year; (6) had student-to-faculty ratios for credit instruction of less than 17:1; and (7) spent more than 58% of total current fund expenditures on current fund salaries and wages. Four appendixes, providing an explanation of methodology, sample surveys, a definition of terms, and a list of participating colleges and peer group composition, are attached. (JMC)

"PERMISSION TO REPRODUCE THIS MATERIAL IN MICROFICHE ONLY HAS BEEN GRANTED BY

L. Welzenbach

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

X This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

REPORT HIGHLIGHTS

* Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.

* Half the institutions surveyed spent more than 37% of their operating budget on student services, institutional support, and plant operation and maintenance.

* Half the institutions surveyed spent more than 3% of their operating budget on utilities.

* Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.

* Half the institutions surveyed received more than two-thirds (66%) of their revenues from state and local appropriations.

* Half the institutions surveyed enrolled more than one in every 18 people for credit or noncredit course work during the year.

* Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 17:1.

* Half the institutions surveyed spent more than 58% of total current fund expenditures on current fund salaries and wages.

Copyright © 1990 by the
National Association of College
And University Business Officers
One Dupont Circle, Suite 500
Washington, DC 20036-1178

All Rights Reserved

Printed in the United States of America

By
Nathan Dickmeyer
Teachers College
Columbia University

Anna Marie Cirino
NACUBO

February 1990
Washington, DC

CONTENTS

Scope of Report		iv
Preface		v
Acknowledgments		vii
List of Tables		ix
List of Exhibits		x
Chapter 1	Introduction	1
	How to Use This Report	1
	Limitations	3
Chapter 2	Findings and Trend Data	5
	General Findings	7
	Expenditures	8
	Revenues	11
	Other Areas	12
Chapter 3	Worksheets for Comparative Analysis	13
	Expenditures	14
	Revenues	22
	Course Enrollment Distributions and Staff Ratios	28
Chapter 4	Quartiles for the Full Sample	33
	Expenditures	34
	Revenues	35
	Staff Ratios and Course Enrollment Distributions	36
Chapter 5	Medians and Quartiles for Peer Groups	37
	Group 1	38
	Group 2	41
	Group 3	44
	Group 4	47
	Group 5	50
Appendix A	Method	53
Appendix B	Sample Surveys	55
Appendix C	Definition of Terms	57
Appendix D	Participating Colleges and Peer Group Composition	63

SCOPE OF REPORT

This report contains financial statistics for fiscal year 1988-89 and explanations derived from two surveys of 544 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the twelfth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 544 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 544 public community and junior colleges. Comments on the first eleven years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to more than 500 for this and the past six years, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

---

* The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project through a twelfth year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperative support and the National Center for Education Statistics (NCES) contributed technical assistance, making possible the early use of 1988-89 IPEDS finance data.

In the twelfth year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Dale H. Miller (Chairman)
Harrisburg Area Community College, PA

Michael D. Gregoryk
Palomar College, CA

John E. Harper
Central Piedmont Community College, NC

Charles A. Muller
Housatonic Community College, CT

Jacqueline H. Stanley
Dalton College, GA

Gerald W. Baird
Johnson County Community College, KS

Ruby Henry
Yuba Community College District, CA

Gina Kranitz
South Mountain Community College, AZ

Michael Shirley
Elgin Community College, IL

Instrumental in facilitating the project's progress were state liaisons who actively encouraged their colleagues to participate in the study. They were instrumental in achieving the high participation rate enjoyed by this study.

The staff of the NACUBO Financial Management Center devoted both energy and resources to the successful conduct of the study, particularly the data collection and analysis.

A debt of gratitude is owed to Norman Brandt, of NCES, who acted as a liaison and provided a great deal of effort and cooperation since the inception of this project. James F. Gollattscheck, Executive Vice President, AACJC, and David Viar, Executive Director, ACCT, are also acknowledged for their cooperation and support.

LIST OF TABLES

Full Sample

1 Expenditures by Major Categories
2 Expenditures by Detailed Categories
3 Special Categories of Expenditure
4 Computer-Related Expenditures

5 Revenues by Major Categories
6 Revenues by Detailed Categories
7 Special Categories of Revenue

8 Course Enrollment Distributions and Salaries
9 Staff Ratios

10 Quartiles for All Expenditure Categories
11 Quartiles for All Revenue Categories
12 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

Group 1 - Institutions with Headcount Enrollment Less than 5,000

13 Quartiles for All Expenditure Categories
14 Quartiles for All Revenue Categories
15 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

Group 2 - Institutions with Headcount Enrollment from 5,000 through 15,000

16 Quartiles for All Expenditure Categories
17 Quartiles for All Revenue Categories
18 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

Group 3 - Institutions with Headcount Enrollment Greater than 15,000

19 Quartiles for All Expenditure Categories
20 Quartiles for All Revenue Categories
21 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

Group 4 - Institutions with FTE Enrollment Less than 1,000

22 Quartiles for All Expenditure Categories
23 Quartiles for All Revenue Categories
24 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

Group 5 - Primarily Vocational/Technical Institutions of All Sizes

25 Quartiles for All Expenditure Categories
26 Quartiles for All Revenue Categories
27 Quartiles for All Staff Ratio and Course Enrollment Distribution Categories

LIST OF EXHIBITS

1	Peer Group Definitions
2	Number of Participating Institutions
3	Total Revenues (Excluding Auxiliaries) Per Credit FTE Student
4	Total E & G Expenditures Per Credit FTE Student
5	Revenue Sources (Tuition and Appropriations) Per Credit FTE Student
6	Scholarships Per Credit FTE Student (Including and Excluding Pell Grants)
7	Academic and Admnistrative Expenditures Per Credit FTE Student
8	Utilities Expenditures and Plant Operation and Maintenance Expenditures Without Utilities Per Square Foot of Building Gross Area
9	Computer-Related Expenditures Per Credit FTE Student
10	Credit FTE Instruction Faculty as a Percentage of Total FTE Staff
11	Percentage of Total Credit FTE Instruction Faculty That is Part-time
12	Median Percentage of Classes (Including Sections) Offered for Credit as Distributed Among Size Categories

CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings and Trend Data" chapter that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 5 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus two special groups, one for institutions with less than 1,000 full-time-equivalent (FTE) students and one for institutions that are primarily vocational/technical. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 4.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document.

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 544 public community colleges in this study may not reflect the financial and operational patterns of their 243 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to IPEDS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are similar for all the years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 544 participating institutions.

No great significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Treatment of Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above mentioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell Grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Normalized Higher Education Price Index

The Higher Education Price Index (HEPI), used in several of the graphs that follow, has been normalized to 1985. A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of 1 in the base year. As used here, the normalized HEPI uses 1985 as the base year.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

---

* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by AACJC, is comprised of approximately 787 institutions.

CHAPTER 2
FINDINGS AND TREND DATA

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO.

The study sample of 544 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent on their willingness to participate (see Exhibits 1 and 2). Limitations of the statistics were discussed in the previous chapter. It should be noted that any changes from year to year may be due to a changing population of colleges in the study.

Calculations. Pell Grants are excluded from both the revenue and expenditure bases. All revenue and expenditure figures exclude auxiliaries unless specifically noted. All dollar amounts are per credit full-time-equivalent (FTE) student unless otherwise noted.

Medians. Medians represent the number that will split the group of colleges in half for a given statistic; half the colleges will be above the median, while half will be below. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Constant Dollars. Current dollars are converted to constant dollars by using a normalized Higher Education Price Index (HEPI). A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of one in the base year. The base year selected for the following exhibits is FY1985 (i.e., HEPI 1985 = 100).

Exhibit 1: Peer Group Definitions

Group 1. Total credit and noncredit headcount enrollment less than 5,000.
Group 2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3. Total credit and noncredit headcount enrollment greater than 15,000.
Group 4. Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

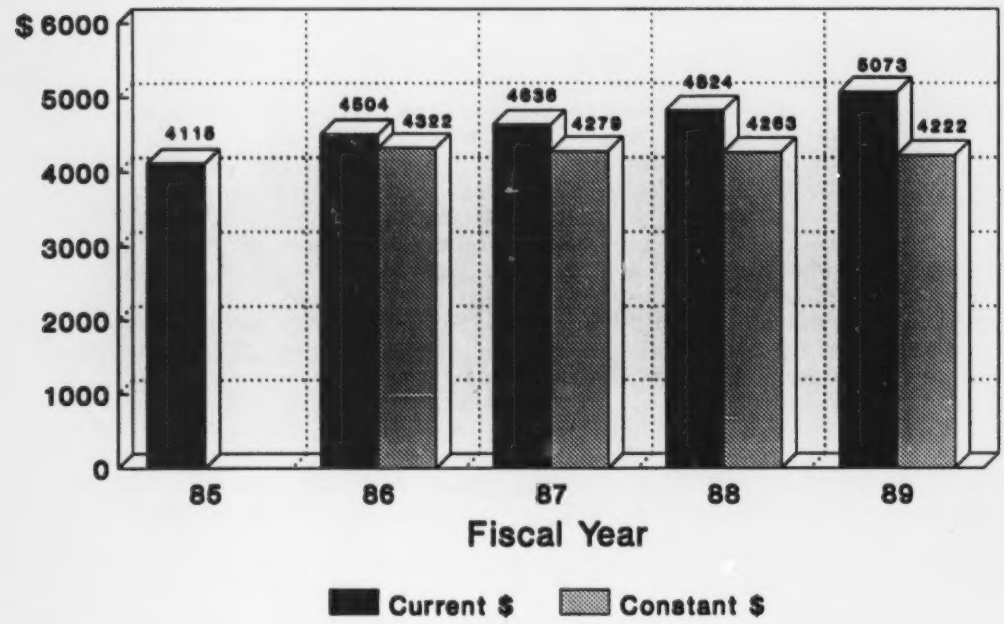
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY 88-89, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1988) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83
1985-86	506	199	171	136	88	84
1986-87	535	205	180	150	108	101
1987-88	559	199	214	146	103	111
1988-89	544	171	205	168	86	89

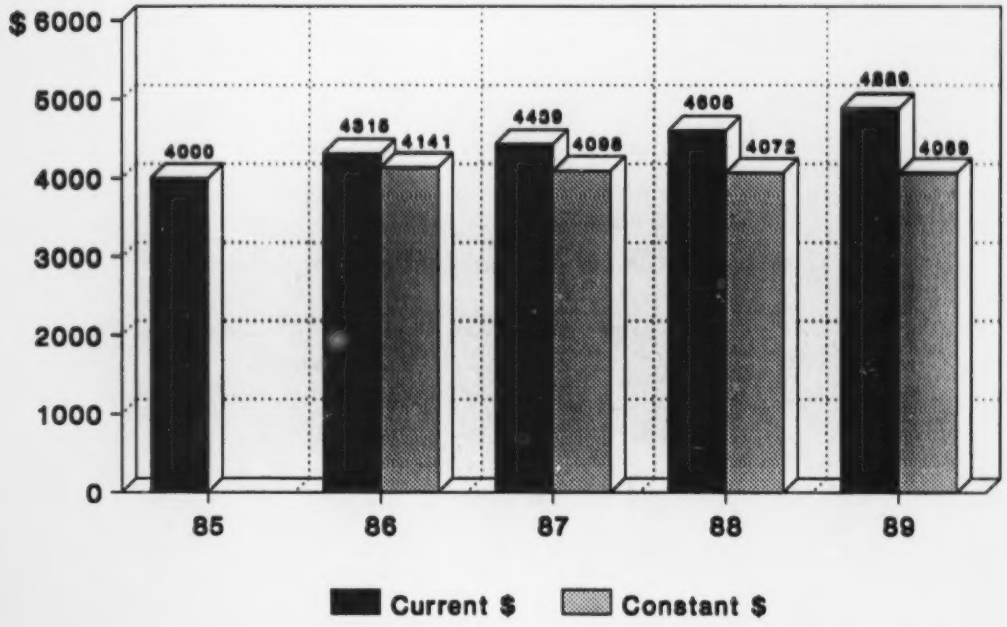
*The universe of public community colleges is approximately 790 institutions.

Exhibit 3: Total Revenues (Excluding Auxiliaries) Per Credit FTE Student



Higher Education Price Index (1985=100)

Exhibit 4: Total E&G Expenditures Per Credit FTE Student



Higher Education Price Index (1985=100)

General Findings

Tuition increased 6 percent in fiscal year 1989, offsetting decreases in appropriations and gifts. Appropriations dropped 4 percent, while gifts were down 1 percent. Mirroring last year's findings, both total revenues and expenditures again decreased slightly--1 percent or less--in FY89 compared to FY88. Using a constant dollar base of 1985, revenues fell from $4,263 to $4,222, while expenditures declined from $4,072 to $4,069. In current dollars, revenues rose 5 percent while expenditures rose 6 percent during the same time period.

Constant Dollars. In constant dollars, revenues increased 3 percent from FY85 to FY89 (from $4,115 in FY85 to $4,222 in FY89. Expenditures also increased (2%) over this period (from $4,000 in FY85 to $4,069 in FY89) (see Exhibits 3 and 4).

On a per-student basis, appropriations decreased by 4 percent, from $2,857 in FY88 to $2,747 in FY89. Conversely, tuition, which dropped by 0.4 percent in FY88, rose by 6 percent (from $763 to $808) (see Exhibit 5). Scholarships proved to be the area with the highest percent increase. When Pell Grants were included, scholarships demonstrated a 14 percent increase (from $342 in FY88 to $391 in FY89). When such grants were excluded, scholarships decreased 3 percent, from $73 to $71 (see Exhibit 6).

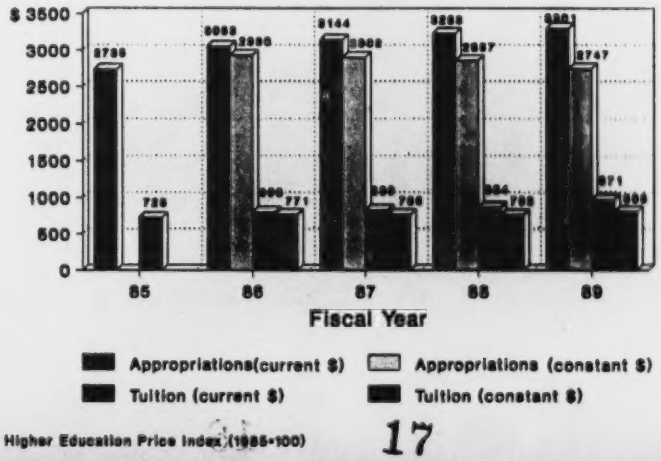
Academic expenditures per student fell almost 2 percent (from $2,420 in FY88 to $2,380 in FY89), and administrative expenditures decreased by 1 percent (from $1,508 to $1,487) (see Exhibit 7). Academic expenditures include instruction, research, public service, and academic support. Administrative expenditures include student services, institutional support, and plant operation and maintenance.

At community colleges, fixed costs may be greater in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs.

Current Dollars. In current dollars, institutions with FTE enrollment of less than 1,000 and vocational/technical colleges--Groups 4 and 5--again had the highest expenditures per student in most categories. These groups also received the most revenues per student from many of the revenue categories. Group 4's ranking may be a result of economies of scale. Group 5's may be attributable to the prevalence of specialized programs that require more expensive equipment as well as smaller student-to-faculty ratios. Groups 4 and 5 both had smaller student-to-faculty ratios of 15 to 1 while the national sample ratio was 17 to 1.

Utilities expenditures per square foot of building gross area, however, remained highest for colleges with headcount enrollment of more than 15,000--Group 3 ($1.21) and lowest for Groups 1 and 4 ($0.92 and $0.91, respectively).

Exhibit 5: Revenue Sources
Per Credit FTE Student



Expenditures

The median college spent $4,889 per credit FTE student in FY89 (see Exhibit 4), up from $2,528 in FY79--an increase of 93 percent over this period and a 6 percent increase over the previous year ($4,608). Median expenditures at Group 4 colleges ($6,060) were 24 percent higher than those of the median college in the full sample. Vocational/technical colleges (Group 5) spent $5,685 per student, 16 percent more than those in the full sample.

Academics. Academic expenditures account for approximately 60 percent of the budget from year to year. The median college spent $2,860 per student for academics in FY89 (see Exhibit 7).

In the full sample of colleges, one-quarter spent more than 65 percent of their budgets on academics, while another 25 percent spent less than 56 percent. For the median college in the survey, about 80 percent of academic expenditures were for instruction, while the remaining 20 percent was spent on academic support, including libraries.

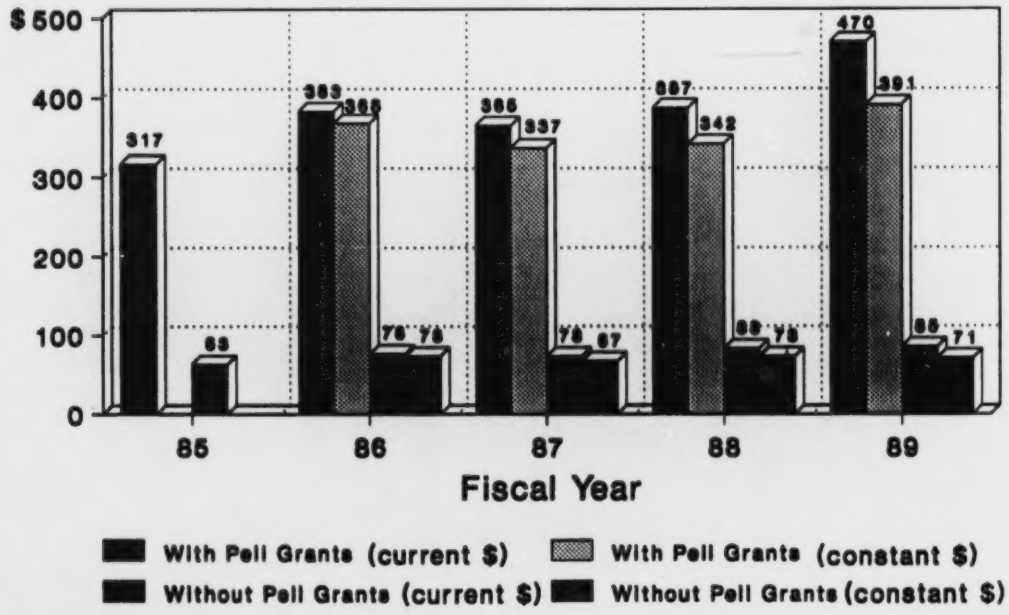
Less than half a percent (0.3%) of expenditures were earmarked for public service.

Instruction. In FY89, expenditures for credit instruction were highest for Group 5 ($2,528) than any other group. Group 4 ranked second with expenditures of $2,471 per student. For the full sample, the median was $2,190, up 3 percent from $2,123 in FY88. The median college dedicated almost 1 percent of its expenditure base to noncredit instruction.

Administration. In each year surveyed, half the colleges spent more than one-third of their expenditure base on administration (see Exhibit 7). That figure was 37 percent in FY89. The median college spent $1,787 per student during FY89, a 5 percent increase from $1,707 in FY88.

Twenty-five percent of the colleges spent less than 33 percent ($1,409) of the operating budget on administration, while one-fourth spent more than 41 percent ($2,287).

Exhibit 6: Scholarships Per Credit FTE Student



Higher Education Price Index (1985=100)

Student Services. Student services accounted for 9 percent of expenditures at the median college in FY89. This amounted to $453 per student. Half the colleges spent between 7 and 11 percent of their budgets on student services.

Scholarships. Less than 2 percent of expenditures at the median institution in FY89 was dedicated to scholarships, excluding Pell Grants. The median expenditure of $85 per student was a 2 percent increase over the FY88 expenditure of $83, which in turn represented a 14 percent increase compared to the previous year.

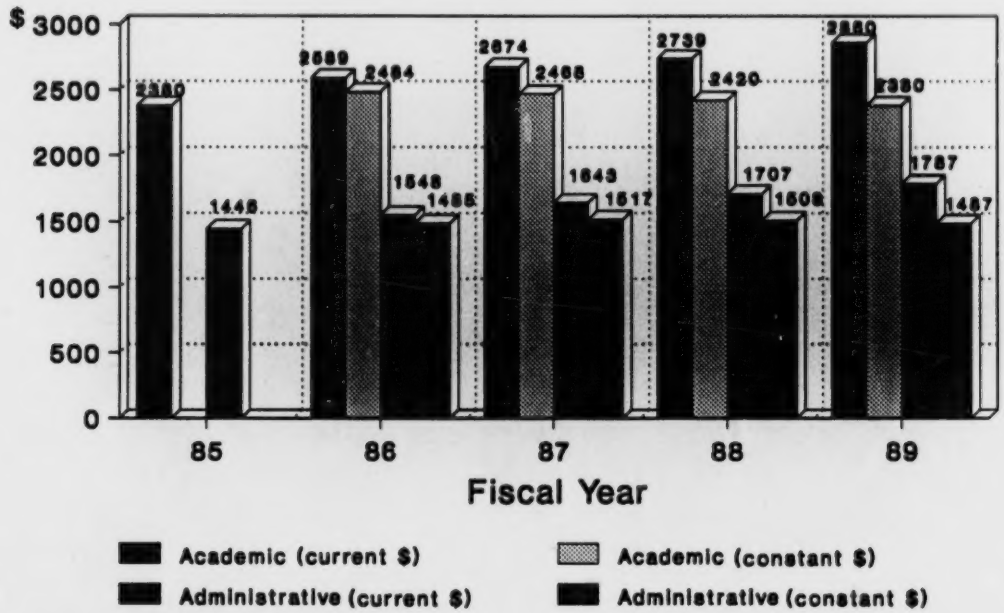
Utilities. Utilities expenditures ranged from 2 to 4 percent for one-half of the colleges. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross area was $1.11 at the median college in FY89 (see Exhibit 8). This represented a 3 percent increase from the previous year ($1.08). In FY89, plant operation and maintenance expenditures without utilities accounted for $2.[illegible] per square foot of building gross area. This represents a 6 percent increase over the previous year ($2.59).

Computers. The median college spent 3 percent of its budget, or $140 per student, on computer-related expenditures in FY89 (see Exhibit 9). The median college spent $83 for administrative support per student and $51 for academic support per student in FY89.

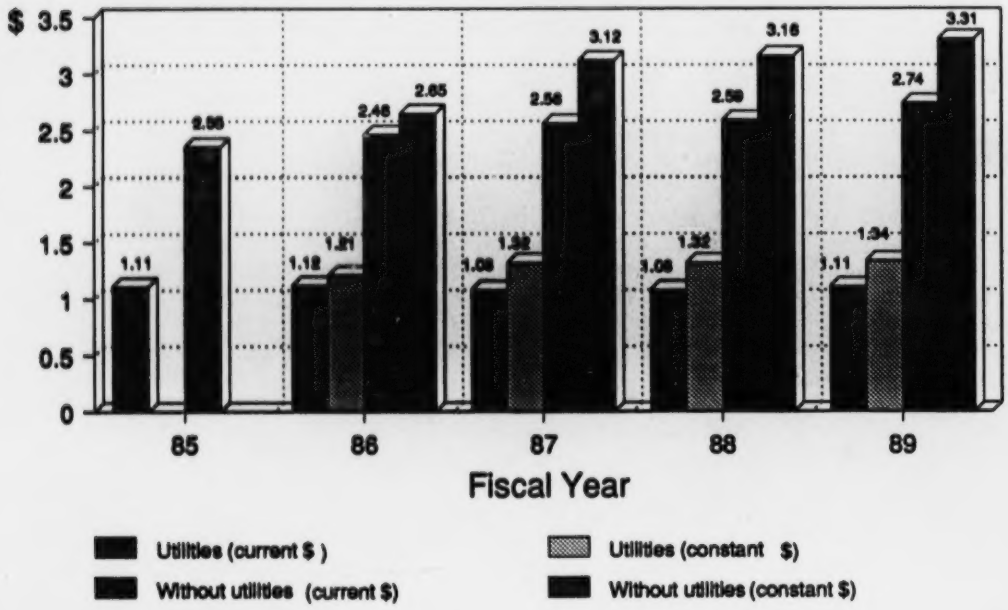
Operating costs accounted for 77 percent of total computer-related expenditures at the median college. Computer-related expenditures include those that are decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through either institutional or noninstitutional funds).

Exhibit 7: Academic and Adminstrative Expenditures Per Credit FTE Student



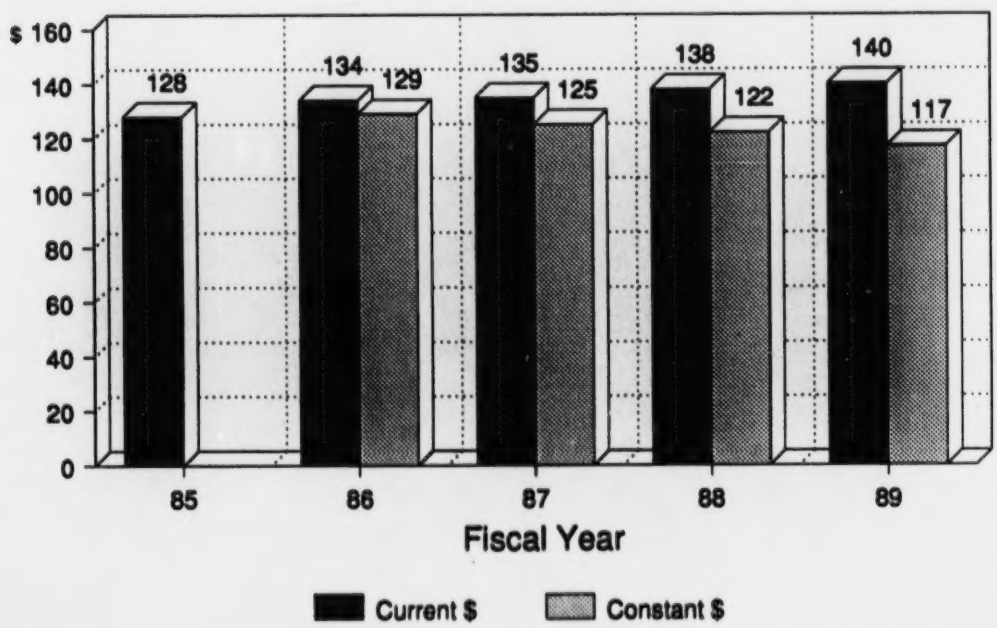
Higher Education Price Index (1985=100)

Exhibit 8: Utilities Expenditures and Plant O&M Expenditures Without Utilities Per Square Foot of Building Gross Area



Utilities HEPI (1985=100)

Exhibit 9: Computer-Related Expenditures Per Credit FTE Student



Higher Education Price Index (1985=100)

Revenues

Like expenditures, total revenues per student increased by 93 percent, from $2,635 in FY79 to $5,073 in FY89. Revenues rose 5 percent compared to FY88 ($4,824) (see Exhibit 3). Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may reflect transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Tuition. Students paid $971 in tuition and fees at the median college in FY89, a 12 percent increase from $864 in FY88 (see Exhibit 5). Tuition ranged from 13 to 25 percent of revenues for half the colleges and represented 19 percent of revenues at the median college. Students paid from $643 to $1,324 in tuition and fees at half the colleges

Noncredit tuition amounted to $8 per noncredit headcount student at the median college in FY89, less than 0.5 percent of total revenues. Tuition and fee revenues per noncredit headcount student ranged from $0 to $49 for half the colleges. This indicates several possibilities: a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Grants. The median college was awarded $402 per student in total gifts, grants, and contracts in FY89 compared to $381 in FY88--an increase of 6 percent. This figure represents a more modest increase than the previous year, when total gifts increased by 9 percent (from $350 in FY87 to $381 in FY88). Half the colleges received between $202 and $694 per student in FY89.

Appropriations. Each student enjoyed the benefits of $3,301 in federal, state, and local appropriations at the median institution--a 2 percent increase from the FY88 median of $3,233. The amount received ranged from $2,715 to $4,134 per student at half the colleges. As a percent of total revenues, government appropriations ranged from 59 to 74 at half the colleges, with a median of 67 percent.

The median college garnered $3,263 per student in state and local appropriations in FY89. The amount received ranged from $2,672 to $4,081 for half the colleges. Local appropriations varied from 0 to 28 percent of revenues at half the colleges, with a median of 11 percent. Local appropriations amounted to $554 at the median institution and ranged from $0 to $1,415 for half the colleges.

Exhibit 10: Credit Instructional FTE Faculty As a Percentage of Total FTE Staff

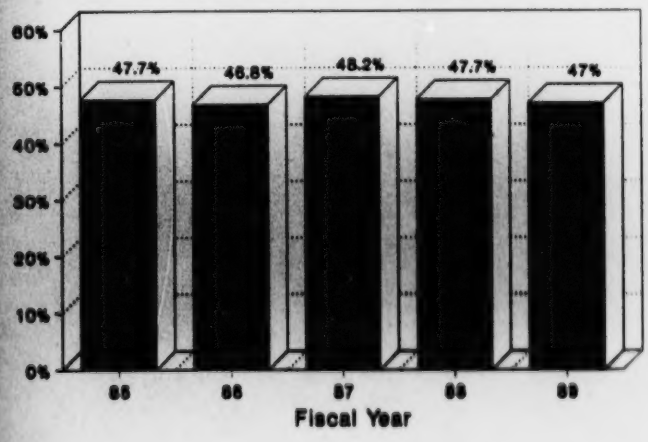
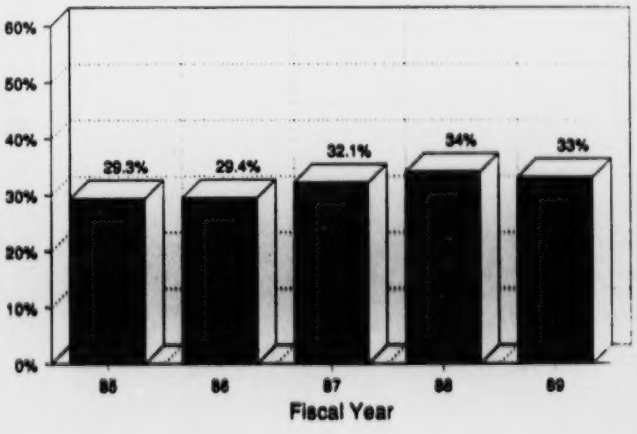


Exhibit 11: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time



Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels also must be taken into consideration.

Other Areas

Service Area. One in every 18 people in the median college's service area was served by the college in FY89. This indicator, which was similar in previous years, is the ratio of service area population to the estimated unduplicated student headcount.

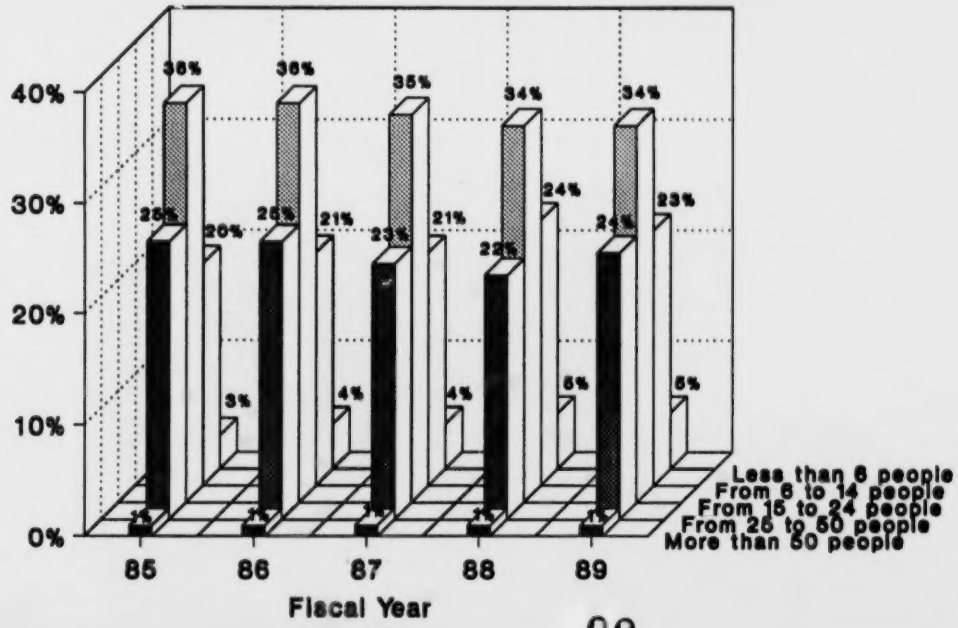
Staffing. The ratio of credit FTE students to credit FTE faculty at the median college was 17 to 1 in FY89, unchanged from the four previous years. In earlier years, it was either 18 or 19 to 1. In FY89, credit instruction FTE faculty accounted for 47 percent of all FTE staff (see Exhibit 10).

The proportion of credit instruction FTE faculty that is part-time was 33 percent at the median college in FY89 (see Exhibit 11). While this figure was fairly stable at 29 percent in previous years, it increased in the past three years, ranging from 32 to 34 percent. Of all FTE staff, 24 percent were part-time in FY89.

A decrease in the staffing level of an individual college may be attributable to retrenchment or to more efficient use of staff. Careful year-to-year monitoring of the institution's staffing patterns may yield the most information for that college's administrators.

Class Size. Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 34% in FY89 (see Exhibit 12). Another class size category appeared to accommodate the shift over this period: the 6-to-14 student size category increased from 14% in FY79 to 23% in FY89. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 12: Median Percentage of Classes (Including Sections) Offered for Credit As Distributed Among Size Categories



CHAPTER 3
WORKSHEETS FOR COMPARATIVE ANALYSIS

The statistics in this chapter are medians for the entire sample of 544 institutions, excluding unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the colleges will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below the sample median--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total E & G Expenditures	100.0% (544)	_____%	_____% ( )
Academic Expenditures	61.2 (544)	_____%	_____% ( )
Support Expenditures	36.6 (544)	_____%	_____% ( )
Scholarships and Fellowships	1.8 (544)	_____%	_____% ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell Grants are excluded.

Note: Pell Grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above-mentioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4889 (544)	$_____	$_____ (__)	$4325 (544)	$_____	$_____ (__)
$2860 (544)	$_____	$_____ (__)	$2550 (544)	$_____	$_____ (__)
$1787 (544)	$_____	$_____ (__)	$1569 (544)	$_____	$_____ (__)
$ 85 (544)	$_____	$_____ (__)	$ 74 (544)	$_____	$_____ (__)

3

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell Grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Academic			
Instruction (and Research)	50.0% (544)	_____%	_____% ( )
Public Service	0.3 (544)	_____	_____ ( )
Academic Support	8.5 (544)	_____	_____ ( )
Support Services			
Student Services	9.1 (544)	_____%	_____% ( )
Institutional Support	15.2 (544)	_____	_____ ( )
Plant Operation and Maintenance	11.1 (544)	_____	_____ ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with NACUBO and IPEDS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell Grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2358 (544)	$_____	$_____ ( )	$2095 (544)	$_____	$_____ ( )
13 (544)	_____	_____ ( )	12 (544)	_____	_____ ( )
408 (544)	_____	_____ ( )	362 (544)	_____	_____ ( )
453 (544)	_____	_____ ( )	390 (544)	_____	_____ ( )
749 (544)	_____	_____ ( )	677 (544)	_____	_____ ( )
534 (544)	_____	_____ ( )	465 (544)	_____	_____ ( )

maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Credit Instruction	47.4% (544)	_____%	_____% ( )
Noncredit Instruction	0.6 (544)	_____%	_____% ( )
Utilities Expenditures	3.1 (518)	_____%	_____% ( )
Plant O & M without Utilities	7.7 (518)	_____%	_____% ( )
Utilities			
Building Gross Area (sq. ft.)	$1.11 (501)	$_____	$_____ ( )
Plant O & M Without Utilities			
Building Gross Area (sq. ft.)	$2.74 (497)	$_____	$_____ ( )
Plant O & M Without Utilities			
Building Replacement Value (est.)	$0.04 (413)	$_____	$_____ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Salary ratios show the proportion of institutional expenditures comprised of salaries and wages. The ratio of current fund salaries and wages includes salary expenditures for auxiliary enterprises. E&G is an abbreviation for Educational and General. MT is an abbreviation for Mandatory Transfers.

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2190 (544)	$_____	$_____ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 17*(470)	$_____*	$_____*( )
150 (518)	$_____	$_____ ( )	131 (518)	$_____	$_____ ( )
371 (518)	$_____	$_____ ( )	325 (518)	$_____	$_____ ( )

*No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$8000 (431)	$_____	$_____ ( )
Total Scholarships and Pell Grants Credit FTE Students	$ 470 (544)	$_____	$_____ ( )
Total E & G Salaries and Wages Total E & G Expenditures + MT	61% (514)	_____%	_____% ( )
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	58% (391)	_____%	_____% ( )

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Salary ratios are most useful when figures that show changes over time are examined. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

Comparison among institutions on these ratios for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:

	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Computer-Related Expenditures	2.8% (455)	_____%	_____% ( )
Administrative Support	1.7 (434)	_____	_____( )
Academic/Instructional Support	1.1 (434)	_____	_____( )

	Median Percentage of Computer-Related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Computer-Related Expenditures			
Operating Expenditures	77.4% (449)	_____%	_____% ( )
Development Expenditures	0.0 (430)	_____	_____( )
Capital Equipment Purchase (amortized over 5 years)	12.9 (443)	_____	_____( )
Capital Equipment Lease	0.0 (434)	_____	_____( )

How Computer Services Are Provided	Hardware		Software	
Purchased	332	66%	261	53%
Leased	10	2	37	7
Provided by a consortium				
o paid through institutional funds	21	4	29	6
o paid through noninstitutional funds	1	0	4	1
Combination or other	142	28	165	33
Total	506	100%	496	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$140	(455)	$_____	$_____ ( )
83	(434)	_____	_____ ( )
51	(434)	_____	_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$123	(455)	$_____	$_____ ( )
72	(434)	_____	_____ ( )
44	(434)	_____	_____ ( )

Type of System

Large-scale system	105	21%
Minicomputer system	135	28
Microcomputer system	11	2
Combination or other	240	49
Total	491	100%

3

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the colleges that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. Half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures that constitute the majority of total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding development expenditures and purchase of capital equipment, the data reflect over- and underreporting. Of those that did not amortize, some included the total amount in the fiscal year reported while others also lumped expenditures in this category but for a fiscal year other than the one reported.

Revenues

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Revenues (current funds, not including auxiliaries)	100.0% (544)	_____%	_____%( )
Tuition and Fees	18.5 (544)	_____	_____( )
Appropriations (all governments)	67.0 (544)	_____	_____( )
Gift, Grants, and Contracts (all sources)	8.1 (544)	_____	_____( )
Other Revenues (not auxiliaries)	3.1 (544)	_____	_____( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell Grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been excluded from the above-mentioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$5073 (544)	$_____	$_____ ( )	$4497 (544)	$_____	$_____ ( )
971 (544)	_____	_____ ( )	858 (544)	_____	_____ ( )
3301 (544)	_____	_____ ( )	2926 (544)	_____	_____ ( )
402 (544)	_____	_____ ( )	352 (544)	_____	_____ ( )
158 (544)	_____	_____ ( )	139 (544)	_____	_____ ( )

3

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Tuition and Fees			
Tuition and Fees for Credit	17.4%(544)	_____%	_____%(___)
Tuition and Fees for Noncredit	0.4 (544)	_____	_____(___)
Appropriations			
Federal	0.0 (544)	_____	_____(___)
State	53.0 (544)	_____	_____(___)
Local	10.8 (544)	_____	_____(___)
Gift, Grants, and Contracts			
Federal	2.9 (544)	_____	_____(___)
State and Local	2.6 (544)	_____	_____(___)
Private	0.3 (544)	_____	_____(___)

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell Grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$ 897 (544)	$_____	$_____( )	N/A	N/A	N/A
N/A	N/A	N/A	8* (464)	$_____*	$_____*( )
0 (544)	_____	_____( )	0 (544)	_____	_____( )
2425 (544)	_____	_____( )	2135 (544)	_____	_____( )
554 (544)	_____	_____( )	442 (544)	_____	_____( )
150 (544)	_____	_____( )	125 (544)	_____	_____( )
128 (544)	_____	_____( )	109 (544)	_____	_____( )
12 (544)	_____	_____( )	10 (544)	_____	_____( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

3

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

TABLE 7
SPECIAL CATEGORIES OF REVENUES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
State and Local Appropriations (combined)	66.4%(544)	_____%	_____%( )
Total Appropriations / Unduplicated Student Headcount	$734 (377)	$_____	$_____( )
Service Area Population / Unduplicated Student Headcount	18.2 (362)	_____	_____( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued in subsequent years. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued in reports for the past several years. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$3263 (544)	$_____	$_____ ( )	$2901 (544)	$_____	$_____ ( )

3

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. The statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Course Enrollment Distributions, Salaries, and Staff Ratios

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Class Size			
More than 50 students	1% (414)	_____%	_____%(___)
From 25 to 50 students	24 (414)	_____	_____(___)
From 15 to 24 students	34 (414)	_____	_____(___)
From 6 to 14 students	23 (414)	_____	_____(___)
Less than 6 students	5 (414)	_____	_____(___)

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no colleges with all classes this large.) The median (1%) split this distribution in half, such that half the colleges had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different college may be at the median for each class size. This results in the sum of the proportion not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
0%	(383)	_____%	%( )
8	(383)	_____	( )
26	(383)	_____	( )
32	(383)	_____	( )
2	(383)	_____	( )

3

TABLE 9
STAFF RATIOS

Staff by Major Function:

FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)

	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Instruction			
Credit Instruction Faculty	47.0% (434)	_____%	_____% ( )
Noncredit Instruction Faculty	1.7 (434)	_____	_____ ( )
All Other Staff (instruction, nonfaculty)	2.4 (434)	_____	_____ ( )
Public Service Staff	0.2 (434)	_____	_____ ( )
Academic Support Staff	8.8 (434)	_____	_____ ( )
Student Services Staff	9.4 (434)	_____	_____ ( )
Institutional Support Staff	12.5 (434)	_____	_____ ( )
Plant O & M Staff	9.3 (434)	_____	_____ ( )
Total	100.0 (544)	_____	_____ ( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	76.7 (329)	_____	_____ ( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (438)	_____	_____ ( )

Staff by Major Function:

Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY

Instruction			
Credit Instruction Faculty	33.1% (427)	_____%	_____% ( )
Noncredit Instruction Faculty	69.2 (423)	_____	_____ ( )
All Other Staff (instruction, nonfaculty)	0.0 (421)	_____	_____ ( )
Public Service Staff	0.0 (419)	_____	_____ ( )
Academic Support Staff	5.9 (419)	_____	_____ ( )
Student Services Staff	5.6 (419)	_____	_____ ( )
Institutional Support Staff	4.8 (419)	_____	_____ ( )
Plant O & M Staff	4.8 (419)	_____	_____ ( )
Total	24.5 (417)	_____	_____ ( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
17*(438)	_____*	_____*( )	N/A	N/A	N/A
N/A	N/A	N/A	327**(327)	_____**	_____**( )
372 (438)	_____	_____( )	1604 (327)	_____	_____( )
4067 (438)	_____	_____( )	16570 (327)	_____	_____( )
106 (438)	_____	_____( )	398 (327)	_____	_____( )
99 (438)	_____	_____( )	384 (327)	_____	_____( )
73 (438)	_____	_____( )	285 (327)	_____	_____( )
99 (438)	_____	_____( )	394 (327)	_____	_____( )
9 (438)	_____	_____( )	36 (327)	_____	_____( )

3

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and previous years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class-hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 4
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

IMPORTANT NOTE

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartiles proportions will generally be less than 100%, while the sum of the third quartiles proportions will tend to exceed 100%.

Full Sample

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	544	$4,020	$4,889	$6,002	544	$3,578	$4,325	$5,160	544
Academic Expenditures	56.3	61.2	65.0	544	2,450	2,860	3,552	544	2,140	2,550	3,101	544
Support Expenditures	32.8	36.6	41.1	544	1,409	1,787	2,287	544	1,267	1,569	1,985	544
Scholarships and Fellowships	0.9	1.8	3.2	544	43	85	163	544	37	74	142	544
Academic												
Instruction (and Research)	44.4	50.0	55.0	544	1,999	2,358	2,944	544	1,764	2,095	2,510	544
Public Service	0.0	0.3	1.7	543	0	13	76	543	0	12	68	543
Academic Support	6.1	8.5	11.3	544	275	408	561	544	242	362	505	544
Support Services												
Student Services	7.4	9.1	11.2	544	340	453	587	544	307	390	533	544
Institutional Support	12.5	15.2	18.8	544	531	749	1,026	544	466	677	910	544
Plant Operation & Maintenance	9.1	11.1	13.0	544	401	534	695	544	355	465	618	544
Credit Instruction	41.3	47.4	52.2	544	1,826	2,190	2,673	544	--	--	--	--
Noncredit Instruction	0.0	0.6	3.8	544	--	--	--	--	0 *	17 *	92 *	470
Utilities Expenditures	2.4	3.1	3.9	518	112	150	205	518	97	131	179	522
Plant O & M without Utilities	6.2	7.7	9.5	518	273	371	503	518	249	325	451	518
Computer-Related Expenditures	2.0	2.8	4.0	455	86	140	210	455	78	123	182	455
Administrative Support	1.0	1.7	2.5	434	48	83	128	434	42	72	111	434
Academic Support	0.5	1.1	1.9	436	21	51	96	436	18	44	85	436
Utilities Divided by Building Gross Area (square feet)	$0.87	$1.11	$1.46	501								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.06	$2.74	$3.74	497								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	413								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	56%	61%	65%	514								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,510	$8,000	$10,860	431
Total Scholarships & Pell Grants Divided by Credit FTE Students	$291	$470	$746	544
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	53%	58%	64%	391

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	57.5%	77.4%	93.8%	449
Development Expenditures	0.0	0.0	5.7	430
Capital Equipment Purchase (amortized over 5 years)	0.0	12.9	29.5	443
Capital Equipment Lease	0.0	0.0	0.0	434

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

Full Sample

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	544	$4,168	$5,073	$6,192	544	$3,773	$4,497	$5,349	544
Tuition and Fees	12.7	18.5	25.2	544	643	971	1,324	544	576	858	1,196	544
Appropriations (all governments)	59.2	67.0	74.3	544	2,715	3,301	4,134	544	2,466	2,926	3,653	544
Gifts, Grants, and Contracts (all sources)	4.5	8.1	12.7	544	202	402	694	544	179	352	622	544
Other Revenues (not auxiliaries)	1.7	3.1	5.6	544	74	158	304	544	68	139	258	544
Tuition and Fees												
Tuition and Fees for Credit	11.4	17.4	23.7	544	593	897	1,260	544	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.4	1.8	544	--	--	--	--	0 *	8 *	49 *	464
Appropriations												
Federal	0.0	0.0	0.1	544	0	0	6	544	0	0	5	544
State	33.8	53.0	66.2	544	1,759	2,425	3,183	544	1,490	2,135	2,847	544
Local	0.0	10.8	27.8	544	0	554	1,415	544	0	442	1,251	544
Gifts, Grants, and Contracts												
Federal	1.2	2.9	6.1	544	58	150	343	544	50	125	292	544
State and Local	0.7	2.6	5.9	544	33	128	322	544	29	109	276	544
Private	0.0	0.3	1.1	544	0	12	55	544	0	10	48	544
State and Local Appropriations (combined)	58.4	66.4	73.1	544	2,672	3,263	4,081	544	2,453	2,901	3,504	544

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	Total Appropriations			
Unduplicated Student Headcount	$524	$734	$1,063	362
Service-Area Population				
Unduplicated Student Headcount	9.9	18.2	32.7	362

Full Sample

TABLE 12
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.3%	47.0%	53.0%	434	14 *	17 *	22 *	438	--	--	--	--
Noncredit Instruction Faculty	0.0	1.7	6.4	434	--	--	--	--	105 **	327 **	5,004 **	327
All Other Staff (instruction, nonfaculty)	0.0	2.4	8.1	434	121	372	***	438	496	1,604	***	327
Public Service Staff	0.0	0.2	2.0	434	479	4,067	***	438	1,938	16,570	***	327
Academic Support Staff	5.6	8.8	12.3	434	71	106	167	438	274	398	662	327
Student Services Staff	7.5	9.4	11.6	434	74	99	129	438	272	384	569	327
Institutional Support Staff	9.4	12.5	15.9	434	52	73	105	438	188	285	435	327
Plant O & M Support Staff	6.8	9.3	11.8	434	74	99	143	438	275	394	625	327
Total	100.0	100.0	100.0	544	7	9	11	438	25	36	48	327

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	19.4%	33.1%	47.2%	427
Noncredit Instruction Faculty	0.0	69.2	100.0	423
All Other Staff (instruction, nonfaculty)	0.0	0.0	13.5	421
Public Service Staff	0.0	0.0	11.1	419
Academic Support Staff	0.0	5.9	16.0	419
Student Services Staff	0.0	5.6	14.3	419
Institutional Support Staff	0.0	4.8	11.9	419
Plant O & M Support Staff	0.0	4.8	12.9	419
Total	16.3	24.5	34.4	417

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	52.8	76.7	103.0	329

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.2	438

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	1%	2%	414	0%	0%	2%	383
From 25 to 50 students	13	24	35	414	0	8	16	383
From 15 to 24 students	25	34	46	414	12	26	42	383
From 6 to 14 students	10	23	33	414	7	32	50	383
Less than 6 students	1	5	15	414	0	2	12	383

CHAPTER 5
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (171 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (205 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (168 institutions).

Group 4: Total FTE enrollment less than 1,000 (86 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Group 5: Primarily vocational/technical institutions of all sizes (89 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. From FY85 forward, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall) by 15.

TABLE 13
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	171	$4,317	$5,152	$6,159	171	$4,124	$4,949	$5,834	171
Academic Expenditures	53.4	58.9	63.0	171	2,521	2,870	3,575	171	2,372	2,761	3,351	171
Support Expenditures	34.2	38.3	43.3	171	1,564	1,960	2,512	171	1,498	1,845	2,374	171
Scholarships and Fellowships	1.3	2.4	4.4	171	61	120	207	171	58	114	191	171
Academic												
Instruction (and Research)	42.1	48.2	53.7	171	2,054	2,366	2,983	171	1,937	2,230	2,796	171
Public Service	0.0	0.3	1.9	170	0	13	95	170	0	13	90	170
Academic Support	5.8	8.3	10.6	171	290	419	549	171	278	404	515	171
Support Services												
Student Services	7.6	9.5	12.1	171	377	527	668	171	366	497	638	171
Institutional Support	13.0	15.8	20.4	171	617	839	1,059	171	604	799	1,001	171
Plant Operation & Maintenance	8.6	11.0	13.8	171	430	577	731	171	393	539	700	171
Credit Instruction	41.4	47.4	52.1	171	2,003	2,270	2,892	171	--	--	--	--
Noncredit Instruction	0.0	0.0	1.0	171	--	--	--	--	0 *	0 *	36 *	150
Utilities Expenditures	2.4	3.1	4.2	162	123	168	228	162	113	163	216	163
Plant O & M without Utilities	5.8	7.5	9.8	162	276	393	543	162	263	372	510	162
Computer-Related Expenditures	1.8	2.6	3.9	130	83	138	215	130	81	128	206	130
Administrative Support	0.7	1.5	2.3	126	35	76	128	126	34	74	117	126
Academic Support	0.5	1.0	2.0	126	24	51	103	126	22	49	99	126
Utilities Divided by Building Gross Area (square feet)	$0.75	$0.92	$1.19	160								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.64	$2.31	$3.13	159								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	119								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	54%	59%	63%	160								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$7,092	$9,858	$14,556	127
Total Scholarships & Pell Grants Divided by Credit FTE Students	$476	$708	$925	171
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	49%	56%	62%	115

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	53.4%	78.1%	99.4%	126
Development Expenditures	0.0	0.0	0.0	122
Capital Equipment Purchase (amortized over 5 years)	0.0	15.4	42.5	127
Capital Equipment Lease	0.0	0.0	0.0	124

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	171	$4,565	$5,347	$6,449	171	$4,291	$5,041	$6,042	171
Tuition and Fees	12.9	18.9	24.1	171	726	974	1,272	171	688	917	1,205	171
Appropriations (all governments)	58.5	65.3	72.3	171	2,783	3,464	4,305	171	2,672	3,267	4,022	171
Gifts, Grants, and Contracts (all sources)	4.7	8.8	15.4	171	211	515	960	171	194	472	915	171
Other Revenues (not auxiliaries)	1.4	3.0	6.1	171	62	154	346	171	60	144	337	171
Tuition and Fees												
Tuition and Fees for Credit	12.1	18.0	23.6	171	703	950	1,232	171	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.0	0.9	171	--	--	--	--	0 *	0 *	22 *	144
Appropriations												
Federal	0.0	0.0	0.2	171	0	0	11	171	0	0	11	171
State	41.2	58.8	67.2	171	2,059	2,959	3,753	171	1,986	2,823	3,527	171
Local	0.0	0.0	16.4	171	0	0	991	171	0	0	934	171
Gifts, Grants, and Contracts												
Federal	1.2	3.2	8.0	171	64	177	431	171	58	170	404	171
State and Local	0.5	2.6	5.9	171	30	131	357	171	27	127	347	171
Private	0.0	0.2	1.4	171	0	9	74	171	0	9	67	171
State and Local Appropriations (combined)	57.7	64.3	71.6	171	2,751	3,422	4,167	171	2,645	3,235	3,949	171

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$847	$1,209	$1,793	94
Service-Area Population				
Unduplicated Student Headcount	20.8	33.4	57.1	94

TABLE 15
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	42.7%	48.5%	55.3%	135	13 *	16 *	20 *	135	--	--	--	--
Noncredit Instruction Faculty	0.0	0.0	3.0	135	--	--	--	--	0 **	146 **	1,565 **	90
All Other Staff (instruction, nonfaculty)	0.0	0.7	5.7	135	174	1,380	***	135	422	***	***	90
Public Service Staff	0.0	0.2	2.3	135	306	4,217	***	135	1,217	15,253	***	90
Academic Support Staff	5.0	8.3	11.3	135	73	106	159	135	188	286	415	90
Student Services Staff	7.8	9.9	11.9	135	64	88	111	135	155	259	350	90
Institutional Support Staff	10.2	13.9	18.4	135	45	58	87	135	107	166	225	90
Plant O & M Support Staff	6.6	9.6	12.4	135	61	87	122	135	157	245	378	90
Total	100.0	100.0	100.0	171	7	8	10	135	16	23	30	90

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	17.0%	29.4%	45.1%	135
Noncredit Instruction Faculty	0.0	0.0	100.0	135
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	134
Public Service Staff	0.0	0.0	9.2	134
Academic Support Staff	0.0	0.0	16.7	134
Student Services Staff	0.0	4.4	14.1	134
Institutional Support Staff	0.0	2.7	11.6	134
Plant O & M Support Staff	0.0	4.3	15.6	134
Total	12.5	22.0	29.7	134

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	35.2	49.2	72.2	91

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	1.0	1.2	135

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	0%	1%	125	0%	0%	0%	117
From 25 to 50 students	10	20	30	125	0	1	10	117
From 15 to 24 students	25	32	47	125	0	13	35	117
From 6 to 14 students	10	25	35	125	0	20	50	117
Less than 6 students	0	6	20	125	0	0	8	117

Group 2

TABLE 16
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	205	$3,914	$4,536	$5,724	205	$3,403	$4,157	$4,870	205
Academic Expenditures	56.5	61.6	65.1	205	2,361	2,786	3,346	205	2,079	2,459	2,896	205
Support Expenditures	33.0	36.0	41.0	205	1,328	1,646	2,130	205	1,227	1,500	1,891	205
Scholarships and Fellowships	0.7	1.8	3.2	205	38	77	150	205	32	68	134	205
Academic												
Instruction (and Research)	44.1	50.3	55.2	205	1,909	2,284	2,701	205	1,690	2,010	2,343	205
Public Service	0.0	0.2	1.4	205	0	8	65	205	0	7	59	205
Academic Support	6.1	8.9	11.8	205	256	405	571	205	236	352	503	205
Support Services												
Student Services	7.3	8.9	11.2	205	330	433	536	205	291	369	473	205
Institutional Support	12.4	14.9	18.6	205	493	722	977	205	447	631	800	205
Plant Operation & Maintenance	9.3	11.1	13.0	205	366	502	672	205	329	442	592	205
Credit Instruction	39.4	46.8	52.4	205	1,745	2,148	2,523	205	--	--	--	--
Noncredit Instruction	0.0	0.7	4.3	205	--	--	--	--	0 *	22 *	111 *	175
Utilities Expenditures	2.5	3.1	3.9	194	108	146	195	194	96	126	166	197
Plant O & M without Utilities	6.3	7.5	9.7	194	256	345	491	194	236	315	437	194
Computer-Related Expenditures	2.0	2.8	3.9	172	82	131	188	172	72	117	165	172
Administrative Support	1.0	1.6	2.4	164	44	76	113	164	38	65	107	164
Academic Support	0.4	1.1	1.9	165	17	48	94	165	15	42	84	165
Utilities Divided by Building Gross Area (square feet)	$0.91	$1.17	$1.47	183								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.15	$2.67	$3.73	180								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	156								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	57%	61%	66%	198								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,356	$7,727	$10,439	161
Total Scholarships & Pell Grants Divided by Credit FTE Students	$252	$419	$665	205
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	55%	59%	63%	150

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	57.7%	78.8%	94.4%	171
Development Expenditures	0.0	0.0	2.2	163
Capital Equipment Purchase (amortized over 5 years)	0.5	13.4	27.8	166
Capital Equipment Lease	0.0	0.0	0.0	163

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

Group 2

TABLE 17
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	205	$4,000	$4,700	$5,922	205	$3,632	$4,283	$5,053	205
Tuition and Fees	11.9	18.0	25.3	205	553	878	1,256	205	513	782	1,138	205
Appropriations (all governments)	59.5	67.5	77.1	205	2,562	3,193	3,989	205	2,356	2,851	3,415	205
Gifts, Grants, and Contracts (all sources)	4.6	7.8	12.2	205	204	378	635	205	172	335	579	205
Other Revenues (not auxiliaries)	1.7	2.9	5.1	205	70	140	241	205	61	124	210	205
Tuition and Fees												
Tuition and Fees for Credit	10.8	16.7	23.8	205	528	789	1,182	205	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.5	1.7	205	--	--	--	--	0 *	10 *	45 *	175
Appropriations												
Federal	0.0	0.0	0.3	205	0	0	14	205	0	0	14	205
State	35.4	54.0	67.0	205	1,803	2,329	2,981	205	1,536	2,093	2,666	205
Local	0.0	11.1	27.6	205	0	556	1,320	205	0	452	1,138	205
Gifts, Grants, and Contracts												
Federal	1.1	2.7	5.4	205	47	126	303	205	44	114	253	205
State and Local	0.6	2.6	6.3	205	31	120	319	205	28	99	275	205
Private	0.0	0.2	1.1	205	0	14	51	205	0	11	44	205
State and Local Appropriations (combined)	58.6	66.8	74.6	205	2,549	3,168	3,936	205	2,302	2,833	3,388	205

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$535	$748	$960	138
Service-Area Population				
Unduplicated Student Headcount	9.7	16.8	27.5	138

Group 2

TABLE 18
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.3%	46.8%	52.8%	165	14 *	18 *	23 *	165	--	--	--	--
Noncredit Instruction Faculty	0.0	2.6	10.0	165	--	--	--	--	115 **	300 **	2,209 **	123
All Other Staff (instruction, nonfaculty)	0.0	2.3	7.8	165	131	406	***	165	528	1,854	***	123
Public Service Staff	0.0	0.1	1.7	165	571	4,513	***	165	2,009	***	***	123
Academic Support Staff	5.1	8.8	12.6	165	69	109	196	165	285	457	714	123
Student Services Staff	7.2	9.1	11.3	165	77	103	135	165	298	409	609	123
Institutional Support Staff	9.0	11.8	15.5	165	54	78	112	165	216	285	436	123
Plant O & M Support Staff	7.0	9.0	11.5	165	76	107	144	165	289	401	645	123
Total	100.0	100.0	100.0	205	8	9	12	165	27	37	47	123

Staff by Major Function:

	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	20.5%	32.9%	45.6%	159
Noncredit Instruction Faculty	0.0	88.2	100.0	159
All Other Staff (instruction, nonfaculty)	0.0	0.0	12.3	159
Public Service Staff	0.0	0.0	0.0	159
Academic Support Staff	0.0	7.5	14.6	159
Student Services Staff	0.0	5.0	12.1	159
Institutional Support Staff	0.0	4.1	11.5	159
Plant O & M Support Staff	0.0	4.3	11.1	159
Total	16.8	24.6	35.8	158

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	62.0	88.8	107.0	124

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	165

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	2%	160	0%	1%	3%	147
From 25 to 50 students	12	22	35	160	2	9	18	147
From 15 to 24 students	27	35	48	160	16	28	42	147
From 6 to 14 students	12	23	35	160	17	35	50	147
Less than 6 students	1	5	14	160	0	2	12	147

TABLE 19
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	168	$3,931	$4,846	$6,110	168	$3,295	$4,057	$4,942	168
Academic Expenditures	58.5	62.5	66.4	168	2,455	2,942	3,761	168	2,051	2,496	3,046	168
Support Expenditures	31.4	35.9	39.1	168	1,377	1,722	2,188	168	1,115	1,471	1,864	168
Scholarships and Fellowships	0.7	1.5	2.5	168	39	70	126	168	32	60	109	168
Academic												
Instruction (and Research)	46.9	51.5	56.3	168	2,026	2,424	3,119	168	1,698	2,007	2,446	168
Public Service	0.0	0.4	1.8	168	0	18	76	168	0	14	65	168
Academic Support	6.1	8.6	11.6	168	288	399	546	168	226	329	491	168
Support Services												
Student Services	7.3	9.1	10.6	168	333	427	544	168	275	357	458	168
Institutional Support	11.8	15.0	17.8	168	518	705	1,015	168	416	591	845	168
Plant Operation & Maintenance	9.5	11.0	12.4	168	409	528	686	168	341	434	547	168
Credit Instruction	42.6	47.6	51.9	168	1,793	2,148	2,852	168	--	--	--	--
Noncredit Instruction	0.2	2.4	6.9	168	--	--	--	--	1 *	50 *	105 *	145
Utilities Expenditures	2.4	2.8	3.6	162	112	140	192	162	92	122	160	162
Plant O & M without Utilities	6.4	7.8	8.9	162	282	380	486	162	237	317	405	162
Computer-Related Expenditures	2.2	3.0	4.4	153	101	148	229	153	76	123	184	153
Administrative Support	1.3	1.9	2.6	144	60	90	141	144	48	78	117	144
Academic Support	0.5	1.1	1.8	145	23	52	92	145	18	42	80	145
Utilities Divided by Building Gross Area (square feet)	$1.01	$1.21	$1.61	158								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.37	$3.26	$4.34	158								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	138								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	58%	62%	67%	156								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,058	$7,164	$9,511	143
Total Scholarships & Pell Grants Divided by Credit FTE Students	$222	$348	$541	168
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	55%	59%	64%	126

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	59.1%	74.6%	88.5%	152
Development Expenditures	0.0	0.0	10.8	145
Capital Equipment Purchase (amortized over 5 years)	1.0	11.0	26.1	150
Capital Equipment Lease	0.0	0.0	3.2	147

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

Group 3

TABLE 20
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	168	$4,088	$5,066	$6,408	168	$3,491	$4,211	$5,159	168
Tuition and Fees	13.7	18.9	26.2	168	639	1,060	1,520	168	492	898	1,241	168
Appropriations (all governments)	59.6	67.7	73.5	168	2,738	3,312	4,063	168	2,391	2,754	3,272	168
Gifts, Grants, and Contracts (all sources)	4.1	7.5	10.4	168	188	382	535	168	152	325	447	168
Other Revenues (not auxiliaries)	2.3	3.5	5.8	168	106	179	355	168	82	153	289	168
Tuition and Fees												
Tuition and Fees for Credit	11.4	17.1	23.7	168	549	991	1,361	168	--	--	--	--
Tuition and Fees for Noncredit	0.1	1.1	2.9	168	--	--	--	--	0 *	22 *	61 *	145
Appropriations												
Federal	0.0	0.0	0.0	168	0	0	1	168	0	0	1	168
State	28.0	41.3	60.9	168	1,611	2,038	2,751	168	1,299	1,678	2,236	168
Local	8.7	21.7	34.4	168	450	923	1,878	168	286	832	1,650	168
Gifts, Grants, and Contracts												
Federal	1.3	2.8	5.3	168	57	140	298	168	49	106	261	168
State and Local	0.9	2.7	5.3	168	40	132	296	168	36	106	243	168
Private	0.0	0.3	0.9	168	0	13	51	168	0	10	38	168
State and Local Appropriations (combined)	58.2	67.5	73.5	168	2,715	3,298	4,063	168	2,380	2,709	3,252	168

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$443	$573	$713	130
Service-Area Population				
Unduplicated Student Headcount	8.6	13.5	20.5	130

Group 3

TABLE 21
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	38.7%	45.8%	51.4%	134	15 *	18 *	22 *	136	--	--	--	--
Noncredit Instruction Faculty	0.0	2.5	8.3	134	--	--	--	--	241 **	712 **	*** **	114
All Other Staff (instruction, nonfaculty)	0.4	4.2	9.5	134	99	229	1,234	136	513	918	7,726	114
Public Service Staff	0.0	0.2	1.9	134	508	3,996	***	136	2,220	16,335	***	114
Academic Support Staff	6.5	9.3	12.7	134	71	106	157	136	331	472	798	114
Student Services Staff	7.4	9.6	11.5	134	78	113	139	136	375	514	737	114
Institutional Support Staff	9.4	12.0	14.0	134	61	82	112	136	310	398	565	114
Plant O & M Support Staff	6.8	9.3	11.5	134	78	104	157	136	358	511	820	114
Total	100.0	100.0	100.0	168	8	10	12	136	36	45	61	114

Staff by Major Function:

	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	20.7%	35.6%	50.9%	133
Noncredit Instruction Faculty	0.0	85.2	100.0	129
All Other Staff (instruction, nonfaculty)	0.0	2.4	22.3	128
Public Service Staff	0.0	0.0	16.7	126
Academic Support Staff	0.0	7.1	16.5	126
Student Services Staff	0.0	8.3	18.4	126
Institutional Support Staff	0.0	6.9	13.5	126
Plant O & M Support Staff	0.0	5.6	15.2	126
Total	18.3	28.0	38.0	125

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	74.0	98.1	132.0	114

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.8	0.9	1.3	136

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	1%	2%	129	0%	1%	4%	119
From 25 to 50 students	20	27	41	129	5	11	20	119
From 15 to 24 students	25	33	44	129	22	30	50	119
From 6 to 14 students	10	21	26	129	10	30	45	119
Less than 6 students	1	6	13	129	0	7	14	119

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	86	$4,976	$6,060	$7,618	86	$4,542	$5,343	$7,092	86
Academic Expenditures	52.5	57.5	62.5	86	2,735	3,290	4,523	86	2,533	2,899	3,957	86
Support Expenditures	35.5	39.2	44.9	86	1,932	2,402	3,079	86	1,747	2,244	2,739	86
Scholarships and Fellowships	0.9	2.3	4.4	86	60	131	249	86	49	120	220	86
Academic												
Instruction (and Research)	41.5	47.0	53.9	86	2,168	2,664	3,717	86	2,015	2,397	3,265	86
Public Service	0.0	0.0	1.3	85	0	1	73	85	0	1	69	85
Academic Support	6.1	8.6	10.9	86	385	518	709	86	350	474	626	86
Support Services												
Student Services	7.7	9.4	12.4	86	493	604	774	86	445	553	750	86
Institutional Support	13.3	17.0	22.5	86	758	1,031	1,490	86	710	975	1,307	86
Plant Operation & Maintenance	8.5	11.1	13.6	86	488	641	943	86	418	605	833	86
Credit Instruction	39.2	44.8	51.2	86	2,121	2,471	3,522	86	--	--	--	--
Noncredit Instruction	0.0	0.0	1.7	86	--	--	--	--	0 *	0 *	50 *	77
Utilities Expenditures	2.4	2.9	4.2	83	142	185	273	83	123	165	242	83
Plant O & M without Utilities	5.7	7.1	9.9	83	301	458	666	83	259	414	615	83
Computer-Related Expenditures	1.7	2.4	3.9	62	86	168	253	62	83	139	248	62
Administrative Support	0.8	1.4	2.3	62	44	100	164	62	42	83	140	62
Academic Support	0.4	0.9	2.1	62	21	69	145	62	17	62	138	62
Utilities Divided by Building Gross Area (square feet)	$0.74	$0.91	$1.16	81								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.48	$2.17	$3.24	81								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	61								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	55%	59%	64%	82								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$7,975	$10,286	$16,056	63
Total Scholarships & Pell Grants Divided by Credit FTE Students	$545	$754	$1,049	86
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	50%	57%	65%	54

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	66.7%	83.3%	100.0%	59
Development Expenditures	0.0	0.0	0.9	56
Capital Equipment Purchase (amortized over 5 years)	0.0	12.9	30.6	61
Capital Equipment Lease	0.0	0.0	0.0	58

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

Group 4

TABLE 23
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	86	$5,208	$6,216	$7,889	86	$4,753	$5,514	$7,104	86
Tuition and Fees	10.7	16.3	21.4	86	754	1,050	1,332	86	687	917	1,209	86
Appropriations (all governments)	60.3	67.3	75.6	86	3,279	4,139	5,463	86	3,017	3,627	5,026	86
Gifts, Grants, and Contracts (all sources)	4.8	9.7	16.5	86	289	632	1,127	86	233	554	1,078	86
Other Revenues (not auxiliaries)	1.0	3.0	6.4	86	63	188	450	86	59	187	411	86
Tuition and Fees												
Tuition and Fees for Credit	10.4	15.3	20.6	86	719	991	1,253	86	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.0	0.4	86	--	--	--	--	0 *	0 *	13 *	77
Appropriations												
Federal	0.0	0.0	0.0	86	0	0	1	86	0	0	0	86
State	37.8	60.9	67.9	86	2,437	3,491	4,397	86	2,052	3,180	4,046	86
Local	0.0	0.0	21.7	86	0	0	1,385	86	0	0	1,162	86
Gifts, Grants, and Contracts												
Federal	1.2	3.3	8.8	86	74	220	624	86	67	204	560	86
State and Local	0.6	2.7	6.6	86	37	170	512	86	36	148	443	86
Private	0.0	0.0	1.1	86	0	2	71	86	0	2	62	86
State and Local Appropriations (combined)	60.3	66.7	73.5	86	3,267	4,131	5,458	86	3,004	3,627	4,983	86

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$780	$1,138	$1,669	53

Service-Area Population				
Unduplicated Student Headcount	15.2	31.5	52.5	53

TABLE 24
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	36.8%	45.4%	53.4%	68	12 *	15 *	17 *	68	--	--	--	--
Noncredit Instruction Faculty	0.0	0.3	6.1	68	--	--	--	--	0 **	146 **	*** **	51
All Other Staff (instruction, nonfaculty)	0.0	0.0	2.5	68	298	***	***	68	2,776	***	***	51
Public Service Staff	0.0	0.0	2.1	68	329	***	***	68	1,531	***	***	51
Academic Support Staff	5.9	9.4	13.2	68	53	77	119	68	175	249	397	51
Student Services Staff	8.0	9.9	12.3	68	51	73	98	68	155	256	350	51
Institutional Support Staff	10.7	15.5	20.0	68	32	47	65	68	101	165	250	51
Plant O & M Support Staff	6.3	9.4	12.2	68	51	79	121	68	157	261	401	51
Total	100.0	100.0	100.0	86	6	7	9	68	15	23	31	51

Staff by Major Function:

	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	11.8%	25.3%	41.7%	68
Noncredit Instruction Faculty	0.0	0.0	100.0	68
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	68
Public Service Staff	0.0	0.0	0.0	68
Academic Support Staff	0.0	5.1	18.4	68
Student Services Staff	0.0	7.7	19.2	68
Institutional Support Staff	0.0	3.5	12.4	68
Plant O & M Support Staff	0.0	7.3	20.0	68
Total	13.0	21.6	31.7	68

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	33.6	48.1	73.3	51

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	1.0	1.4	68

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	0%	1%	65	0%	0%	0%	58
From 25 to 50 students	6	15	25	65	0	3	10	58
From 15 to 24 students	22	35	54	65	0	10	36	58
From 6 to 14 students	10	30	42	65	0	24	56	58
Less than 6 students	0	3	22	65	0	0	10	58

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	89	$4,609	$5,685	$7,214	89	$4,024	$4,878	$6,411	89
Academic Expenditures	55.9	63.8	68.3	89	2,704	3,309	4,590	89	2,189	2,845	4,117	89
Support Expenditures	30.3	35.0	42.8	89	1,554	2,073	2,636	89	1,411	1,815	2,308	89
Scholarships and Fellowships	0.5	1.1	1.9	89	29	60	112	89	24	49	108	89
Academic												
Instruction (and Research)	45.3	53.9	60.4	89	2,184	2,904	4,011	89	1,820	2,366	3,573	89
Public Service	0.0	0.0	0.6	89	0	0	28	89	0	0	22	89
Academic Support	5.5	7.7	10.8	89	301	426	639	89	255	370	548	89
Support Services												
Student Services	6.6	8.4	9.9	89	345	454	614	89	294	399	525	89
Institutional Support	12.4	16.0	22.3	89	620	889	1,479	89	498	823	1,228	89
Plant Operation & Maintenance	8.1	9.8	12.0	89	441	543	720	89	357	463	631	89
Credit Instruction	40.2	49.7	55.8	89	1,893	2,528	3,796	89	--	--	--	--
Noncredit Instruction	0.0	1.9	7.3	89	--	--	--	--	0 *	50 *	107 *	81
Utilities Expenditures	2.5	2.8	3.5	86	120	166	231	86	105	141	201	86
Plant O & M without Utilities	5.3	6.6	8.3	86	276	372	484	86	233	322	418	86
Computer-Related Expenditures	2.3	2.8	4.2	72	123	181	244	72	101	162	221	72
Administrative Support	0.9	1.6	2.3	71	50	99	140	71	42	82	124	71
Academic Support	0.6	1.3	2.2	71	32	91	123	71	27	72	112	71
Utilities Divided by Building Gross Area (square feet)	$0.85	$1.03	$1.29	83								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.70	$2.10	$2.78	83								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.06	66								
Total E&G Salaries & Wages Divided by Total E&G Expenditures + MT	55%	60%	64%	84								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,515	$8,282	$11,173	68
Total Scholarships & Pell Grants Divided by Credit FTE Students	$292	$467	$811	89
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	53%	59%	63%	59

Median Percentage of Computer-Related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-Related Expenditures				
Operating Expenditures	52.8%	75.3%	98.3%	70
Development Expenditures	0.0	0.0	0.0	66
Capital Equipment Purchase (amortized over 5 years)	0.0	16.8	35.5	70
Capital Equipment Lease	0.0	0.0	0.0	67

How Computer Services Are Provided	Hardware		Software	
Purchased	332	65.6%	261	52.6%
Leased *** Statistics cannot be comput	10	2.0	37	7.5
Provided by a consortium				
paid through institutional funds	21	4.2	29	5.8
paid through noninst. funds	1	0.2	4	0.8
Combination or other	142	28.1	165	33.3
Total	506	100.0%	496	100.0%

TABLE 26
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	89	$4,751	$5,808	$7,560	89	$4,134	$4,971	$6,716	89
Tuition and Fees	11.0	16.1	22.1	89	675	1,047	1,360	89	589	933	1,190	89
Appropriations (all governments)	62.5	69.6	78.9	89	3,230	4,067	5,336	89	2,620	3,384	4,509	89
Gifts, Grants, and Contracts (all sources)	4.1	7.7	12.8	89	208	447	789	89	168	389	695	89
Other Revenues (not auxiliaries)	1.6	2.8	5.1	89	74	161	323	89	58	151	262	89
Tuition and Fees												
Tuition and Fees for Credit	10.1	13.9	18.9	89	593	888	1,238	89	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.5	2.4	89	--	--	--	--	0 *	7 *	60 *	81
Appropriations												
Federal	0.0	0.0	1.3	89	0	0	57	89	0	0	51	89
State	40.9	55.7	68.6	89	2,330	3,147	3,870	89	1,835	2,464	3,482	89
Local	0.0	8.4	28.4	89	0	479	1,472	89	0	317	1,124	89
Gifts, Grants, and Contracts												
Federal	0.7	3.0	7.8	89	41	172	471	89	33	147	402	89
State and Local	0.7	2.0	3.8	89	31	101	293	89	29	95	249	89
Private	0.0	0.0	0.7	89	0	2	47	89	0	2	39	89
State and Local Appropriations (combined)	61.7	68.8	76.3	89	3,159	4,026	5,328	89	2,610	3,245	4,437	89

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$510	$662	$1,134	70
Service-Area Population				
Unduplicated Student Headcount	9.5	19.3	45.4	70

Group 5

TABLE 27
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.2%	48.0%	54.7%	74	12 *	15 *	17 *	74	--	--	--	--
Noncredit Instruction Faculty	0.0	2.6	6.9	74	--	--	--	--	133 **	474 **	4,590 **	61
All Other Staff (instruction, nonfaculty)	0.0	0.0	4.9	74	171	***	***	74	834	***	***	61
Public Service Staff	0.0	0.0	0.5	74	1,228	***	***	74	6,744	***	***	61
Academic Support Staff	5.0	9.0	12.3	74	61	99	163	74	266	414	694	61
Student Services Staff	6.8	8.5	11.4	74	74	98	129	74	242	417	693	61
Institutional Support Staff	10.1	13.7	18.5	74	38	58	85	74	161	241	493	61
Plant O & M Support Staff	5.0	7.1	10.2	74	76	120	177	74	320	596	1,072	61
Total	100.0	100.0	100.0	89	6	8	10	74	23	36	57	61

Staff by Major Function:

	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	12.0%	23.8%	35.6%	71
Noncredit Instruction Faculty	0.0	33.3	94.4	71
All Other Staff (instruction, nonfaculty)	0.0	0.0	6.7	71
Public Service Staff	0.0	0.0	0.0	71
Academic Support Staff	0.0	0.0	14.3	71
Student Services Staff	0.0	6.3	16.7	71
Institutional Support Staff	0.0	3.0	11.8	71
Plant O & M Support Staff	0.0	5.7	17.7	71
Total	13.6	20.1	30.5	71

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	49.2	81.3	121.3	61

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.6	0.9	1.1	74

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
	0%	0%	1%	73	0%	0%	1%	68
More than 50 students	0	15	22	73	0	5	10	68
From 25 to 50 students	28	38	59	73	7	22	42	68
From 15 to 24 students	14	29	38	73	7	40	59	68
From 6 to 14 students	1	4	11	73	0	2	10	68
Less than 6 students								

APPENDIX A
METHOD

Beginning in October 1978, staff members of the three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics (NCES) agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project made use of unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating institution was asked to carefully complete the IPEDS finance survey, due to NCES by November 15, 1989.

In addition to the use of IPEDS finance data, a separate survey of 787 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Current fund expenditures for salaries and wages.

The seven previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges. This study's computer survey, wholly derived from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.
2. Type of computer system.
3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.
4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and forty-four of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all participating institutions.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit headcount enrollment less than 5,000.
2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
3. Total credit and noncredit headcount enrollment greater than 15,000.
4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the earlier studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and oncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by CES to determine full-time equivalents. From FY85 forward, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there were 787 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1989 through January 1990. Analysis was conducted during February 1990. All financial statistics are for FY 1988-89; enrollments are for fall 1988 (except noncredit enrollment, which are based on 1988-89 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a more reliable final report.

FY 1988-1989 COMPARATIVE FINANCIAL STATISTICS
For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1988-89. Data should be drawn from the same records used to prepare the IPEDS financial statistics survey for 1988-89 [ED(CS) Form G-50-14P-F, to be returned to NCES by November 15, 1989]. Community colleges with branch or multiple campuses should report total system activity. Answer only those questions for which data are readily available. A partially completed form is useful to us; however, it is essential that the following be provided:

- o Enrollment figures (question no. 1)
- o Copy of the FY 1988-89 IPEDS finance form (pages 1-7)

Please return this completed survey AND a copy of the IPEDS finance form by November 15, 1989 to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036. Questions may be directed to Alfonso de Lucio or Anna Marie Cirino at 202-861-2533.

Name of Institution _____

Address _____

City _____ State _____ Zip _____

Person Completing Questionnaire:

_____ _____ _____

(Name) (Title) (Phone)

FICE Code _____ Check one only: ___ Comprehensive (academic & vocational/technical)
___ Primarily vocational/technical

1. Total credit FTE enrollment: total credit hours (opening fall 1988) divided by 15: _____

   Noncredit student headcount enrollment (1988-89) divided by 20: +_____

   Total FTE enrollment: =_____

2. How many students took some form of instruction from your institution at some time during the year?

   Unduplicated student headcount for credit students: _____

   Unduplicated student headcount for noncredit students: _____

3. Estimate what percentage of instructional expenses (line B-1, col. 3, IPEDS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is noncredit: _____%

4. Was the "public service" category on the IPEDS finance form (line B-3, col. 3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: _____Yes _____No

   If yes, estimate the percentage of public service that is noncredit instruction: _____%

5. How much of the operations and maintenance figure shown on the IPEDS finance form (line B-8, col. 3) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $_____

(over)

6. What was the amount paid out in salaries and wages for the year? Provide two figures: a) salaries and wages that were reported as a proportion of total E & G expenditures (line B-23, col. 5, IPEDS finance form) and b) salaries and wages that were reported as a proportion of current fund expenditures (a proportion of line B-22, col. 3, IPEDS finance form, as requested in previous years). Do not include staff benefit expenditures. Do not include wages to students.

   a. Total E & G salaries and wages: $_____(directly from IPEDS survey, line B-23, col. 5)

   b. Total current fund salaries and wages: $_____(a proportion of line B-22, col. 3)

7. What proportion of tuition and fees (IPEDS finance form, line A-1, col. 3) was received as payment for noncredit instruction?

   Percentage tuition and fees for noncredit instruction: _____%

8. What is the total gross area of campus buildings in square feet?

   Gross area of buildings: _____ square feet

9. Estimate the population of the geographic area that your institution serves.

   Service area population: _____

10. What proportion of your course sections enrolled:

	Credit	Noncredit
More than 50 students:	_____%	_____%
25-50 students:	_____	_____
15-24 students:	_____	_____
6-14 students:	_____	_____
Fewer than 6 students:	_____	_____
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study. (See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	Number of Full-Time Personnel		Number of Part-Time Personnel (FTE)		Total Number of Full-Time Equivalent Personnel
Instruction					
Instructional faculty-credit	_____	+	_____	=	_____
Instructional faculty-noncredit	_____		_____		_____
All other instructional staff	_____		_____		_____
Public service	_____		_____		_____
Academic support	_____		_____		_____
Student services	_____		_____		_____
Institutional support	_____		_____		_____
Plant operation and maintenance	_____		_____		_____
Total	_____	+	_____	=	_____

12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal	External
_____ Board of trustees	_____ Legislature
_____ Staff	_____ State system
_____ Faculty	_____ Regional system
_____ Other	_____ Other

Comments: _____

_____

Comparative Computer Expenditures
FY 1988-1989

National Association of College and University Business Officers

American Association of Community and Junior Colleges

Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by ***November 15, 1989*** to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Alfonso de Lucio or Anna Marie Cirino of NACUBO at 202-861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of Institution _____

Address _____

City _____ State _____ Zip _____

Person completing survey _____ Telephone _____

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased	_____	_____
b. Leased	_____	_____
c. Provided by a consortium		
. paid through institutional funds	_____	_____
. paid through noninstitutional funds	_____	_____

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)
   a. Large-scale computer system (e.g., IBM 4300 or 30xx) _____
   b. Minicomputer system (e.g., Data General Nova or IBM AS/400) _____
   c. Microcomputer system (e.g., IBM PC, PS/2, or Apple) _____
   d. Other (If other, specify _____) _____

3. What is the total of your institution's computer expenditures for FY88-89?
   a. Operating expenditures $_____
   b. Development expenditures _____
   c. Capital expenditures
      (1) capital equipment purchase expenditures (amortized over 5 years) _____
      (2) capital equipment lease expenditures _____
   d. Total computer-related expenditures $_____

   Indicate here if computer-related expenditures are unknown or cannot be estimated._____

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)
   a. Administrative support expenditures ____%
   b. Academic/instructional support expenditures ____%
   c. Total 100%

(over)

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Educational and General

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NACUBO 1982), pp. 404-413.

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number

of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded*.

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical ex-

perience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire

institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships – from restricted or unrestricted current funds – in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of

tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and

grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Aviation and Technical College (1,4,5)
Atmore State Technical College (1,4,5)
Bessemer State Technical College (1,5)
Bishop State Community College (1)
Brewer State Junior College (1,4)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Fredd State Technical College (1,5)
Gadsden State Community College (1)
Harry M. Ayers State Technical College (1,4,5
J.F. Drake State Technical College (1,4,5)
Jefferson State Community College (2)
John C. Calhoun State Community College (2)
Lawson State Community College (1)
Lurleen B. Wallace State Junior College (1,4)
Northeast Alabama State Junior College (1)
Reid State Technical College (1,4,5)
Southern Union State Junior College (2)
Walker State Technical College (1,4,5)
Wallace State Community College at Hanceville (2)
Wallace State Community College at Selma (1)

ARIZONA

Arizona Western College (1)
Central Arizona College (2)
Cochise College (2)
Maricopa Community College (3)
Mohave County Community College (1)
Northland Pioneer College (2)
Pima County Community College (3)
Yavapai College (2)

ARKANSAS

East Arkansas Community College (1,4)
Garland County Community College (1,4)
Mississippi County Community College (2)
North Arkansas Community College (1)
Rich Mountain Community College (1,4)
Westark Community College (2)

CALIFORNIA

Allan Hancock Joint Community College District (2)
Antelope Valley Community College (2)
Barstow Community College District (1)
Butte Community College (3)
Cabrillo Community College (2)
Cerritos Community College (3)

CALIFORNIA (Cont.)

Chaffey Community College (3)
Citrus Community College District (3)
College of the Redwoods (1)
Desert Community College District (3)
Foothill-DeAnza Community College District (3)
Grossmont-Cuyamaca Community College District (3)
Hartnell Community College District (2)
Imperial Valley College (2)
Long Beach City College (3)
Los Angeles Community College District (3)
Los Rios Community College District (3)
Mira Costa Community College District (3,4)
Mt. San Antonio Community College (3)
Napa Valley Community College District (2)
North Orange County Community College (3)
Ohlone College (2)
Riverside Community College District (3)
San Bernardino Community College (2)
San Diego Community College (3)
San Francisco Community College (3)
San Joaquin Delta Community College District (3)
San Jose/Evergreen Community College District (2)
San Mateo Community College (2)
Santa Barbara Community College (3)
Santa Clarita Comm Coll (C of the Canyons) (2)
Santa Rosa Junior College (3)
State Center Community College District (2)
Taft College (1,4)
Victor Valley Community (2)
Yosemite Community College District (3)
Yuba Community College (3)

COLORADO

Aims Community College (1)
Arapahoe Community College (3)
Colorado Mountain College (3)
Colorado Northwestern Community College (1,4)
Community College Of Denver (2)
Community College of Aurora (2)
Front Range Community College (3)
Lamar Community College (1,4)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (1)
Pueblo Community College (1)
Red Rocks Community College (2)
Trinidad State Junior College (1,4)

CONNECTICUT

Asnuntuck Community College (1,4)
Hartford State Technical College (1,4,5)
Manchester Community College (2)
Mohegan Community College (1)
Quinebaug Valley Community College (1,4)
South Central Community College (1)
Thames Valley State Technical College (2,4,5)
Waterbury State Technical College (1,4,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (2)
Chipola Junior College (2)
Edison Community College (2)
Florida Community College at Jacksonville (3)
Florida Keys Community College (2)
Gulf Coast Community College (3)
Hillsborough Community College (3)
Indian River Community College (3)
Lake Sumter Community College (3)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Okaloosa-Walton Community College (2)
Palm Beach Community College (3)
Pasco-Hernando Community College (3)
Pensacola Junior College (3)
Polk Community College (3)
Seminole Community College (3)
South Florida Community College (2)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Atlanta Metropolitan College (1)
Bainbridge College (1,4)
Brunswick College (1)
Columbus Technical Institute (3,5)
Dalton College (2)
Darton College (1)
DeKalb College (3)
DeKalb Technical Institute (1,5)
East Georgia College (1,4)
Floyd College (1)
Gainesville College (2)
Macon College (2)
Middle Georgia College (1)
South Georgia College (2)

IDAHO

College of Southern Idaho (2)
North Idaho College (2)

ILLINOIS

Belleville Area College (3)
Black Hawk College (1)
City Colleges of Chicago (3)
College of DuPage (3)
Danville Area Community College (1)
Elgin Community College (2)
Illinois Central College (2)
Illinois Eastern Community Colleges (3)

ILLINOIS (Cont.)

John A. Logan College (2)
John Wood Community College (2)
Joliet Junior College (2)
Kaskaskia College (2)
Lake Land College (1)
Lewis & Clark Community College (2)
Morton College (2)
Oakton Community College (3)
Parkland College (2)
Prairie State College (2)
Rock Valley College (3)
Sauk Valley Community College (1)
South Suburban College (2)
Southeastern Illinois College (2)
Spoon River College (1,4)
Triton College (3)
Waubonsee Community College (2)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (3)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College (3)
Hawkeye Institute of Technology (3,5)
Iowa Lakes Community College (3)
Iowa Valley Community College (2)
Iowa Western Community College (3)
North Iowa Area Community College (3)
Southeastern Community College (3)
Western Iowa Tech Community College (3,5)

KANSAS

Allen County Community College (1,4)
Barton County Community College (2)
Cloud County Community College (1,4)
Coffeyville Community College (1)
Colby Community College (1,4)
Cowley County Community College (1)
Garden City Community College (1)
Highland Community College (1,4)
Hutchinson Community College (1)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Kansas College of Technology (1,4,5)
Labette Community College (2)
Pratt Community College (1,4)
Seward County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Delgado Community College (1)

MAINE

Eastern Maine Technical College (1,4,5)
Kennebec Valley Technical College (1,4)

MARYLAND

Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (2)
Community College of Baltimore (3)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (2)
Hagerstown Junior College (2)
Harford Community College (3)
Howard Community College (3)
Montgomery Community College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (2,4,5)

MASSACHUSETTS

Cape Cod Community College (2)
Greenfield Community College (1)
Holyoke Community College (2)
Massachusetts Bay Community College (2)
Massasoit Community College (2)
North Shore Community College (2)

MICHIGAN

Alpena Community College (1)
Delta College (3)
Henry Ford Community College (3)
Kalamazoo Valley Community College (3)
Kellogg Community College (2)
Kirtland Community College (1,4)
Lansing Community College (3)
Macomb Community College (3)
Mid Michigan Community College (1)
Monroe County Community College (2)
Montcalm Community College (1)
Mott Community College (3)
Muskegon Community College (2)
Northwestern Michigan College (2)
Oakland Community College (3)
Schoolcraft College (3)
Southwestern Michigan College (2)
St. Clair County Community College (2)
Washtenaw Community College (3)
West Shore Community College (1,4)

MINNESOTA

Anoka-Ramsey Community College (2)
Austin Community College (1,4)
Brainerd Community College (1)
Fergus Falls Community College (1,4)
Hibbing Community College (1,4)
Inver Hills Community College (1)
Itasca Community College (1)
Lakewood Community College (2)
Mesabi Community College (1,4)
Minneapolis Community College (1)
Normandale Community College (2)
North Hennepin Community College (2)
Northland Community College (1,4)
Rainy River Community College (1,4)
Rochester Community College (2)
Vermilion Community College (1,4)
Willmar Community College (1)
Worthington Community College (1,4)

MISSISSIPPI

Coahoma Community College (2)
Copiah Lincoln Community College (1)
East Central Community College (2)
Itawamba Community College (2)
Jones County Junior College (2)
Meridian Community College (2)
Northeast Mississippi Community College (1)
Southwest Mississippi Community College (1)

MISSOURI

East Central College (1)
Jefferson College (3)
Metropolitan Community Colleges (3)
Mineral Area College (3)
Moberly Area Junior College (1)
North Central Missouri College (1,4)
St. Charles County Community College (1)
St. Louis Community College (3)
Three Rivers Community College (1)

MONTANA

Dawson Community College (1,4)
Miles Community College (1,4,5)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College (2,5)
Northeast Community College (3)
Southeast Community College (3,5)
Western Technical Community College Area (1,4,5)

NEVADA

Clark County Community College (3)
Truckee Meadows Community College (2)

NEW JERSEY

Atlantic Community College (3)
Bergen Community College (3)
Brookdale Community College (3)
County College of Morris (2)
Cumberland County College (1)
Essex County College (2)
Gloucester County College (2)
Hudson County Community College (1)
Mercer County Community College (3)
Ocean County College (2)
Passaic County Community College (2)
Salem Community College (1,4)
Warren County Community College (1,4)

NEW MEXICO

Albuquerque Technical-Vocational Institute (3,5)
Eastern New Mexico University-Clovis (1)
Eastern New Mexico University-Roswell (1,4)
Luna Vocational-Technical Institute (1,4,5)
New Mexico Junior College (2)
Northern New Mexico Community College (1,4)
San Juan College (2)
Santa Fe Community College (2)

NEW YORK

Adirondack Community College (2)
Broome Community College (2)
Cayuga Community College (2)
Clinton Community College (1,4)
Columbia-Greene Community College (2)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (3)
Erie Community College (3)
Fashion Institute of Technology (2,5)
Fulton-Montgomery Community College (2)
Genesee Community College (2)
Jamestown Community College (2)
Jefferson Community College (1)
Kingsborough Community College (3)
LaGuardia Community College (3)
Mohawk Valley Community College (2)
Monroe Community College (3)
Nassau Community College (3)
North Country Community College (2)
Onondaga Community College (3)
Queensborough Community College (3)
Rockland Community College (3)
Suffolk Community College (3)
Ulster County Community College (3)

NORTH CAROLINA

Alamance Community College (3,5)
Asheville-Buncombe Technical Community College (2,5)
Beaufort County Community College (2)
Blue Ridge Community College (2)
Caldwell Community College and Technical Institute (2)
Carteret Community College (2)
Catawba Valley Community College (2)
Central Carolina Community College (3,5)
Central Piedmont Community College (3,5)
Coastal Carolina Community College (3)
Craven Community College (2)
Edgecombe Community College (2)
Fayetteville Technical Community College (3,5)
Forsyth Technical Community College (3,5)
Gaston College (3)
Halifax Community College (3)
Haywood Community College (2,5)
James Sprunt Community College (1,4)
Johnston Community College (2,5)
Lenoir Community College (2)
Mayland Community College (2,4,5)
McDowell Technical Community College (1,4,5)
Mitchell Community College (2)
Nash Community College (2)
Piedmont Community College (2,4,5)
Pitt Community College (2,5)
Randolph Community College (2,5)
Sandhills Community College (2)
Southeastern Community College (2)
Southwestern Community College (2)
Stanly Community College (2)
Surry Community College (2)
Vance-Granville Community College (2)
Wayne Community College (2)
Western Piedmont Community College (2)
Wilkes Community College (2)

NORTH DAKOTA

Bismarck State College (1)
North Dakota State College of Science (2)
University of North Dakota--Lake Region (1,4)

OHIO

Belmont Technical College (1,5)
Central Ohio Technical College (1,5)
Clark State Community College (1)
Cuyahoga Community College (3)
Hocking Technical College (2,5)
Jefferson Technical College (1,5)
Lakeland Community College (3)
Lima Technical College (1,5)
Lorain County Community College (2)
Marion Technical College (1,4,5)
Muskingum Area Technical College (1,5)
North Central Technical College (1,5)
Northwest Technical College (1,4,5)
Owens Technical College (2,5)
Sinclair Community College (3)
Southern State Community College (1,4)
Stark Technical College (2,5)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Carl Albert Junior College (1,4)
Northeastern Oklahoma A&M College (1)
Oklahoma City Community College (3)
Rose State College (3)
Tulsa Junior College (3)
Western Oklahoma State College (1)

OREGON

Blue Mountain Community College (1)
Chemeketa Community College (3)
Clackamas Community College (3)
Clatsop Community College (1,4)
Lane Community College (3)
Linn-Benton Community College (3)
Mt. Hood Community College (3)
Portland Community College (3)
Rogue Community College (3)
Treasure Valley Community College (2,4)
Umpqua Community College (2)

PENNSYLVANIA

Bucks County Community College (3)
Butler County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (2)
Community College of Philadelphia (3)
Delaware County Community College (3)
Harrisburg Area Community College (3)
Lehigh County Community College (2)
Montgomery County Community College (3)
Northampton County Area Community College (3)
Reading Area Community College (3)
Westmoreland County Community College (3)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Aiken Technical College (2,5)
Chesterfield-Marlboro Technical College (1,4,5)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (2,5)
Greenville Technical College (3,5)
Midlands Technical College (3,5)
Orangeburg-Calhoun Technical College (1,5)
Piedmont Technical College (2,5)
Spartanburg Technical College (2,5)
Sumter Area Technical College (2,5)
Technical College of the Lowcountry (1,4,5)
Tri-County Technical College (2,5)
Trident Technical College (3,5)
Williamsburg Technical College (1,4,5)
York Technical College (2,5)

TENNESSEE

Cleveland State Community College (2)
Dyersburg State Community College (1)
Jackson State Community College (2)
Motlow State Community College (2)
Nashville State Technical Institute (2,5)
Pellissippi State Technical Community College (1,5)
Roane State Community College (2)
Shelby State Community College (2)
State Technical Institute at Memphis (2,5)
Tri-Cities State Technical College (1,5)
Volunteer State Community College (2)

TEXAS

Alamo Community College District (3)
Alvin Community College (2)
Amarillo College (3)
American Educational Complex (3)
Angelina College (2)
Austin Community College (3)
Bee County College (2)
Blinn College (2)
Brazosport College (1)
Cisco Junior College (2)
Clarendon College (1,4)
College of the Mainland (2)
Collin County Community College (3)
Cooke County College (1)
Corpus Christi Junior College District (3)
Dallas County Community College District (3)
El Paso County Community College District (3)
Frank Phillips College (1,4)
Grayson County College (2)
Houston Community College System (3)
Kilgore College (2)
Lee College District (3)
Navarro College (1)
North Harris County College (3)
Northeast Texas Community College (2)
Odessa College (3)
Paris Junior College (1)
San Jacinto College District (3)
Southwest Texas Junior College (1)
Tarrant County Junior College District (3)
Temple Junior College (2)
Texarkana College (2)
Texas Southmost College (2)
Texas State Technical Institute (3,5)

TEXAS (Cont.)

Trinity Valley Community College (3)
Tyler Junior College (3)
Vernon Regional Junior College (2)
Victoria College (2)
Western Texas College (1,4)

UTAH

College of Eastern Utah (1)
Dixie College (1)
Salt Lake Community College (2)
Snow College (1)
Utah Valley Community College (2)

VERMONT

Community College of Vermont (2)
Vermont Technical College (1,4,5)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (1)
Eastern Shore Community College (1,4)
Germanna Community College (1)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Lord Fairfax Community College (1)
Mountain Empire Community College (2)
New River Community College (1)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (2)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1)
Southwest Virginia Community College (2)
Thomas Nelson Community College (1)
Tidewater Community College (3)
Virginia Highlands Community College (1)
Virginia Western Community College (1)
Wytheville Community College (1)

WASHINGTON

Bellevue Community College (3)
Big Bend Community College (1)
Centralia College (2)
Clark College (2)
Columbia Basin College (2)
Community Colleges of Spokane (2)
Edmonds Community College (2)
Everett Community College (2)
Grays Harbor College (1)
Highline Community College (2)
Olympic College (1)
Pierce College (2)
Seattle Community College (3)
Shoreline Community College (2)
Skagit Valley College (2)
Walla Walla Community College (2)
Wenatchee Valley College (2)
Whatcom Community College (2)
Yakima Valley Community College (2)

WEST VIRGINIA

Potomac State College of West Virginia University (1,4)
Southern West Virginia Community College (2)

WISCONSIN

Blackhawk Technical College (3,5)
Chippewa Valley Technical College (3,5)
Fox Valley Technical College (3,5)
Gateway Technical College (3,5)
Lakeshore District VTAE (3,5)
Mid-State Technical College (2,5)
Milwaukee Area Technical College (3,5)
Moraine Park VTAE (3,5)
Nicolet Area Technical College (2,4,5)
Northeast Wisconsin Technical College (3,5)
Southwest Wisconsin Technical College (2,5)
Wisconsin Area VTAE District (2,5)
Wisconsin Indianhead Technical College (3,5)

WYOMING

Casper College (2)
Central Wyoming College (1)
Eastern Wyoming College (2)
Laramie County Community College (2)
Northwest College (1)
Sheridan College (1)
Western Wyoming Community College (2)

NACUBO Board of Directors

John D. Mulholland, Chairman, *Indiana University*
Edward C. Del Biaggio, Vice Chairman/Chairman Elect, *Humboldt State University*
Carl E. Hanes, Jr., Secretary, *State University of New York at Stony Brook*
J. Floyd Tyler, Treasurer, *College of Charleston*
Barbara E. Black, *Fordham University*
Lyman J. Durfee, *Brigham Young University*
P. Gus Geil, *Wittenberg University*
Weldon E. Ihrig, *Ohio State University*
Ken J. Kolbet, *College of DuPage*
David A. Lieberman, *University of Miami*
Susan M. Phillips, *University of Iowa*
Wayne R. Powers, *Jackson State Community College*
William L. Prather, *Amarillo College*
Donald Scoble, *San Francisco State University*
Emily K. Smith, *University of New Hampshire*
R. Eugene Smith, *Memphis State University*
James F. Sullivan, *University of California, Davis*
Michael T. Unebasami, *University of Hawaii, Leeward Community College*
Leonard V. Wesolowski, *Yale University*

Caspa L. Harris, Jr. President

ERIC Clearinghouse for
Junior Colleges
OCT 1 1990